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President of the Senate

DANIEL PEREZ
Speaker of the House of Representatives

June 9, 2025

Adam J. Teitzman, Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Docket No. 20250011-EI - Petition for rate increase by Florida Power & Light Company

Dear Mr. Teitzman:

Please find enclosed for filing in the above referenced docket the Direct Testimony and Exhibits of William Dunkel. This filing is being made via the Florida Public Service Commission's web-based electronic filing portal.

If you have any questions or concerns, please do not hesitate to contact me. Thank you for your assistance in this matter.

Sincerely,

Walt Trierweiler
Public Counsel

/s/ Mary A. Wessling
Mary A. Wessling
Associate Public Counsel
Florida Bar No.: 93590

CERTIFICATE OF SERVICE
DOCKET NO. 20250011-EI

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by electronic mail on this 9th day of June, 2025, to the following:

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Florida Power & Light Company. /	Docket No. 20250011-EI Filed: June 9, 2025

DIRECT TESTIMONY AND EXHIBITS

OF

WILLIAM DUNKEL

ON BEHALF

OF

THE CITIZENS OF THE STATE OF FLORIDA

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DIRECT TESTIMONY

OF

William Dunkel

On Behalf of the Office of Public Counsel

Before the

Florida Public Service Commission

DOCKET NO: 20250011-EI

I. INTRODUCTION

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is William Dunkel. My business address is 8625 Farmington Cemetery Road, Pleasant Plains, Illinois 62677.

Q. WHAT IS YOUR PRESENT OCCUPATION?

A. I am a consultant with, and the principal of, William Dunkel and Associates ("WDA"). I primarily address utility depreciation rates and dismantlement.

I addressed dismantlement costs in the prior Florida Power & Light Company's ("FPL" or "Company") proceeding, Docket No. 20210015-EI.

Q. PLEASE SUMMARIZE YOUR PROFESSIONAL QUALIFICATIONS.

A. I am the principal of William Dunkel and Associates, which was established in 1980. For over 40 years since that time, I have regularly provided consulting services in utility regulatory proceedings throughout the country. I have participated in over 300 state

regulatory proceedings before over one-half of the state commissions in the United States. I provide, or have provided, services in utility regulatory proceedings to the following clients:

The Public Utility Commissions or their Staffs in these States:

Arkansas	Maryland
Arizona	Mississippi
Delaware	Missouri
District of Columbia	New Mexico
Georgia	North Carolina
Guam	Utah
Illinois	Virginia
Kansas	Washington
Maine	U.S. Virgin Islands

The Office of the Public Advocate, or its equivalent, in these States:

Alaska	Maryland
California	Massachusetts
Colorado	Michigan
Connecticut	Missouri
District of Columbia	Nebraska
Florida	New Jersey
Georgia	New Mexico
Hawaii	Ohio
Illinois	Oklahoma
Indiana	Pennsylvania
Iowa	Utah
Maine	Washington

The Department of Administration in these States:

Illinois	South Dakota
Minnesota	Wisconsin

I graduated from the University of Illinois in February 1970 with a Bachelor of Science Degree in Engineering Physics, with an emphasis on economics and other business-related subjects. In the past I was a design engineer for Sangamo Electric Company

designing electric watt-hour meters used in the electric utility industry. I was granted patent No. 3822400 for solid-state meter pulse initiator which was used in metering.

I am a member of the Society of Depreciation Professionals. I have made presentations in the 2018 and 2011 annual meetings of the Society of Depreciation Professionals.

Q. HAVE YOU PREPARED AN EXHIBIT THAT DESCRIBES YOUR QUALIFICATIONS?

A. Yes. My qualifications and previous experiences are shown on the attached Exhibit WWD-1.

Q. ON WHOSE BEHALF ARE YOU TESTIFYING?

A. I am testifying on behalf of the Office of Public Counsel of the State of Florida ("OPC").

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

A. The purposes of my testimony are to (1) address the 2025 Dismantlement Study (Exhibit NWA-2) filed by Mr. Allis on behalf of Florida Power & Light Company ("FPL" or "Company") and (2) address the 2025 Depreciation Study (Exhibit NWA-1) filed by Mr. Allis on behalf of FPL, and (3) address the Direct Testimony filed by Ned W. Allis, and (4) address the associated qualifications, discovery responses, and other information related to the FPL 2025 Dismantlement Study and the FPL 2025 Depreciation Study and associated testimony.

Q. PLEASE DESCRIBE THE STEPS YOU TOOK TO PREPARE YOUR TESTIMONY.

A. The steps I took to prepare my testimony included the following steps:

- Reviewed the Direct Testimony filed by Ned W. Allis, the FPL 2025 Dismantlement Study and the FPL 2025 Depreciation Study and associated documents and workpapers filed in this proceeding.
- Prepared discovery requests to be issued in this proceeding as they pertain to dismantlement and depreciation, reviewed the responses, prepared follow-up discovery requests as appropriate, and reviewed responses to the follow-up discovery requests. I had to limit my discovery requests, keeping in mind the limitation on the allowable number of requests.
- Considered the Federal Energy Regulatory Commission ("FERC") Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject to the Provision of the Federal Power Act ("FERC USOA") requirements.
- Considered the accepted depreciation practices, including those contained in the Public Utility Depreciation Practices published by the National Association of Regulatory Utility Commissioners ("NARUC").
- Conducted additional analyses, which are detailed in this testimony.

Q. PLEASE PROVIDE THE DEFINITION OF DEPRECIATION YOU USED.

A. Because this proceeding is for a regulated utility, I rely on the definition of depreciation in the FERC USOA Part 101, which states[1]:

[1] 18 CFR, Chapter 1, Subchapter C, Part 101(12). https://www.ecfr.gov/current/title-18/chapter-I/subchapter-C/part-101.

12. Depreciation, as applied to depreciable electric plant, means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand and requirements of public authorities.

II. MR. ALLIS' DISMANTLEMENT STUDY

A. Mr. Allis has never been involved in the physical demolition of a production plant.

Q. WHAT ISSUE WILL YOU PRESENT IN THIS SECTION?

A. Mr. Allis is a depreciation expert, but I have no reason to believe he is a dismantlement expert.

Q. MR. ALLIS IS THE SPONSOR OF, AND ONE OF THE TWO AUTHORS OF, THE 2025 DISMANTLEMENT STUDY (EXHIBIT NWA-2). IN THIS DOCUMENT, HE PRESENTS HIS ESTIMATES OF WHAT IT WILL ALLEGEDLY COST TO DISMANTLE THE VARIOUS FPL PRODUCTION UNITS. HAS MR. ALLIS EVER PARTICIPATED IN A PROJECT THAT INVOLVED THE ACTUAL PHYSICAL DISMANTLEMENT OF A PRODUCTION PLANT?

A. No. OPC's Ninth Set of Interrogatories, No. 271, part (a) requested the following information:

> Please list the 5 most recent projects in which Ned W. Allis participated which were the actual physical dismantlement of a utility-owned production unit. If none, so state. For each such project, provide the name of the unit, the location of the unit, the MW of the unit, the type of the unit (coal fired steam, combustion turbine, etc.), the name of the utility which owned the unit, and the year(s) it was physically dismantled. Fully describe Ned W. Allis' role in this physical dismantlement.

The FPL response includes the following: "Mr. Allis has not participated in a project that involved the physical dismantlement of a utility owned production unit."[2] Mr. Allis is a depreciation expert, but I have no reason to believe he is a dismantlement expert.

Q. THE COVER PAGE OF THE FPL 2025 DISMANTLEMENT STUDY IS SIGNED BY MR. ALLIS AND BRYAN P. BERRY, ALSO A VICE PRESIDENT OF GANNET FLEMING VALUATION AND RATE CONSULTANTS, LLC.[3] HAS BRYAN P. BERRY PARTICIPATED IN A PROJECT THAT INVOLVED THE ACTUAL PHYSICAL DISMANTLEMENT OF A PRODUCTION PLANT?

A. No. OPC's Thirteenth Set of Interrogatories, No. 337, part (a) requested the following information:

> Please list the 5 most recent projects in which Bryan P. Berry participated, which were the actual physical dismantlement of a utility-owned production unit. If none, so state. For each such project, provide the name of the unit, the location of the unit, the MW of the unit, the

[2] FPL's response to OPC's Ninth Set of Interrogatories, No. 271. This response is shown on page 13 of Exhibit WWD-2.
[3] Exhibit NWA-2, Page 30 of 115.

type of the unit (coal fired steam, combustion turbine, etc.), the name of the utility which owned the unit, and the year(s) it was physically dismantled. Fully describe Bryan P. Berry's role in this physical dismantlement.

The FPL response includes the following: "Mr. Berry has not directly participated in projects that included the physical dismantlement of a utility-owned production unit."[4]

Q. HAS GANNET FLEMING VALUATION AND RATE CONSULTANTS, LLC PARTICIPATED IN A PROJECT THAT INVOLVED THE ACTUAL PHYSICAL DISMANTLEMENT OF A UTILITY-OWNED PRODUCTION UNIT?

A. No. OPC's Ninth Set of Interrogatories, No. 271, part (b) requested the following information:

> Please list the 5 most recent projects in which the firm Gannett Fleming participated which were the actual physical dismantlement of a utility-owned production unit. If none, so state. For each such project, provide the name of the unit, the location of the unit, the MW of the unit, the type of the unit (coal fired steam, combustion turbine, etc.), the name of the utility which owned the unit, and the year(s) it was physically dismantled. Fully describe Gannett Fleming's role in this physical dismantlement.

The FPL response includes the following: "Gannett Fleming has not participated in a recent project that involved the physical dismantlement of a utility-owned production unit."[5] The response then listed only four, undated projects that

[4] FPL's response to OPC's Thirteenth Set of Interrogatories, No. 337. This response is shown on page 35 of Exhibit WWD-2.

[5] FPL's response to OPC's Ninth Set of Interrogatories, No. 271. This response is shown on page 13 of Exhibit WWD-2.

merely "incorporated a dismantlement component." and the response does not even attempt to answer the question of "Gannett Fleming's role in this physical dismantlement."

Q. WHAT DOES THIS MEAN?

A. The FPL 2025 Dismantlement Study is co-authored by Mr. Allis and Mr. Berry. Neither one has participated in a project that involved the physical dismantlement of any production unit. It is uncertain as to how they know what methods will be used in the dismantlement, how many labor hours it will take to perform each of the dismantlement tasks for each of these production units, and what all the other dismantlement related costs will be. There is no valid reason to believe either one of them is an expert in the dismantlement of production units.

FPL is asking for $106.4 million per year from ratepayers[6] based on a document that contains estimates of what dismantlement methods Mr. Allis and Mr. Berry assume will be used, as well as estimates of how many labor hours they assume it will take to perform each of the many tasks in the dismantlement, among other things. Those estimates are authored by two people who have never participated in a project that involved the actual physical dismantlement of any production unit.

Mr. Allis is a depreciation expert, but I have no reason to believe he is a dismantlement expert. I have no reason to believe Mr. Berry is a dismantlement expert, either.

[6] Exhibit NWA-2, page 10.

B. Mr. Allis' Dismantlement Study does not control how the units will be dismantled.

Q. DO THE MEANS AND METHODS ASSUMED BY MR. ALLIS AND MR. BERRY IN THE DISMANTLEMENT STUDY CONTROL HOW THESE PRODUCTION UNITS WILL BE DISMANTLED?

A. No. The Dismantlement Study states the following:

> At the time FPL decides to decommission the plants, means and methods **will not be dictated to the contractor by Gannett Fleming**. 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.[7] (Emphasis added).

C. The purpose of the numbers in Mr. Allis' dismantlement study are to collect money from ratepayers.

Q. IF THE DISMANTLEMENT STUDY DOES NOT SHOW HOW THE PRODUCTION UNITS WILL BE DISMANTLED, WHAT IS ITS PURPOSE?

A. The purpose of Mr. Allis' dismantlement study is to collect money from ratepayers. The higher the dollar amounts estimated, the more money FPL will collect from ratepayers (subject to the Commission's adjustment and approval). The dismantlement study does not control how the production units will be dismantled.

III. RATEPAYERS' MONEY IS NOT WORTH ONLY 3.6% ANNUALLY.

Q. WHAT ISSUE WILL YOU DISCUSS IN THIS SECTION?

A. Other witnesses in this case discuss what the cost of money is when the money is

[7] Exhibit NWA-2, page 36.

provided by investors. In the present-value calculation, which is part of the dismantlement cost studies, it is the ratepayers' money that is collected well in advance of the cost being incurred. The question is: what is the annual cost of money is when it is the ratepayers' money? The FPL witnesses say the annual cost of money is at least 7.63% a year when you are discussing investors' money, but they say the annual cost of money is 3.6% per year when you are discussing ratepayers' money. There is no valid reason for this discrepancy.

Q. COMPANY WITNESSES MR. ALLIS AND MR. FERGUSON HAVE CALCULATED A $106.4 MILLION[8] PROPOSED ANNUAL ACCRUAL FOR THE ESTIMATED FUTURE COSTS OF DISMANTLEMENT OF FPL'S NON-NUCLEAR GENERATING UNITS. HOW DOES FPL WITNESS FERGUSON EXPLAIN HIS CALCULATION OF THIS ANNUAL ACCRUAL?

A. FPL witness Mr. Ferguson states:

> The dismantlement study is fundamentally an aggregation of the forecasted cost of dismantling all of FPL's non-nuclear generating units and battery storage assets. The resulting annual accrual is a function **of the present value** of estimated future cost to dismantle each of those units or assets as compared to its forecasted reserve as of December 31, 2025.[9] (Emphasis added).

Q. WHAT IS "PRESENT VALUE"?

A. "Present Value" is:

> The discount rate is the rate of return on investment applied to the calculation of the Present Value (PV). In other words, if an investor

[8] Direct Testimony of FPL Witness Ferguson, page 17, lines 1-3 "The resulting annual dismantlement accrual is $106.4 million, of which $96.2 million relates to base rate assets."
[9] Direct Testimony of FPL Witness Ferguson, page 17, lines 11-15.

chose to accept an amount in the future over the same amount today, the discount rate would be the forgone rate of return.[10]

Q. WHAT IS AN IMPORTANT POINT?

A. The Present Value is based on a "rate of return" (not on the inflation rate). When money is taken from ratepayers, that deprives them of "the forgone rate of return."

Q. WHAT IS THE FUTURE COST IN THIS ISSUE?

A. For many production units, FPL will not incur the dismantlement costs until years, or even decades, in the future. For example, for Cape Canaveral CC Unit 5, FPL expects dismantlement costs to be incurred starting in 2063, which is over three decades in the future.[11]

For the future Cape Canaveral CC Unit 5 dismantlement cost, FPL will collect money from current ratepayers for a cost that is not expected to be incurred until more than three decades from now. Because of this thirty-year time differential, the ratepayers are deprived of "the forgone rate of return" on this money they paid in advance to FPL. The present-value calculation includes this fact in allocating the cost recovery among the different generations of ratepayers.[12]

[10] See https://studyfinance.com/present-value. Similarly, "Present Value" is "the sum of money which if invested now at a given rate of compound interest will accumulate exactly to a specified amount at a specified future date." https://merriam-webster.com/dictionary/present value. Visited on June 2, 2025.
[11] Exhibit NWA-2, page 23.
[12] The full amount of the estimated future dismantlement cost is recovered from ratepayers, but the distribution among the different generations of ratepayers is affected.

Q. WHAT ANNUAL COST OF RATEPAYERS' MONEY DID FPL USE IN THE PRESENT-VALUE CALCULATIONS?

A. The FPL present-value calculations assume that the annual cost of money of ratepayers' money is only 3.6%.[13] For comparison, the FPL MFR claims an annual Cost of Capital of 7.63% when dealing primarily with investors' money.[14]

Q. HAS AN OPC WITNESS PROVIDED A DIFFERENT COST OF CAPITAL?

A. Yes. I understand OPC witness Mr. Lawton will recommend approximately a 6.26% annual overall Cost of Capital.[15]

Q. WHAT IS THE CORRECT ANNUAL ACCRUAL FOR FUTURE DISMANTLEMENT IF THE PRESENT VALUE IS CALCULATED ON THE BASIS THAT THE RATEPAYERS' MONEY IS WORTH APPROXIMATELY 6.26% PER YEAR?

A. The $106,426,281 annual accrual[16] for future dismantlement that FPL filed becomes $74,179,884 when the annual discount rate of 6.26% is used, with all other parts of the calculations the same as FPL filed. This is a difference of $32,246,398 in the annual accrual from what FPL filed. This extra $32 million per year in the FPL proposal is because FPL is assuming that ratepayers' money has a lower value than does other money.

[13] Exhibit WWD-2, pages 32-33. FPL's response to OPC's Ninth Request for Production, No. 112 "2025 Study Sections Dismantlement with Formulas" under the tab "MASTER-Detail" in column "Compound Inflation."
[14] FPL MFR D (Proposed Test Year 12/31/26).
[15] 2026. See Mr. Lawton's Direct Testimony.
[16] Exhibit NWA-2, page 10.

Q. IS IT REASONABLE TO BELIEVE THAT THE RATEPAYERS' ANNUAL COST OF MONEY IS ONLY 3.6%, AS THE FPL WITNESSES ASSUMED?

A. No. One way to analyze this point is to consider that the Federal Reserve Bulletin shows that 45% percent of families carry a credit card balance. The Federal Reserve states the average interest charged on credit card balances is 22% percent. Every extra dollar that is taken from these families because of charges for dismantlement being higher than they should be is one less dollar they could have used to pay down their credit card balance, which is costing them 22% per year in interest. Stated another way, for almost one-half of all families, their marginal cost of money is at least 22% per year.

Q. WHAT ARE EXHIBITS WWD-3 AND WWD-4?

A. Exhibits WWD-3 and WWD-4 are copies of the documents from the Federal Reserve which support what I stated above. Exhibit WWD-3 shows that 45.2% of families hold a credit card balance. Exhibit WWD-4 is the Federal Reserve document showing that the average interest rate on credit card balances is 22%.

Q. WHAT DO YOU RECOMMEND ON THIS ISSUE?

A. FPL's assumptions that ratepayers' money is worth less than the open market value of money is unsupported. The open markets are available to everyone, including FPL ratepayers. Other witnesses in this proceeding are testifying that the cost of money in the open markets is much higher than 3.6%.

Q. HAVE YOU ADJUSTED THE DISMANTLEMENT STUDIES FOR THIS ISSUE?

A. Yes. I calculate the annual accrual using an annual discount rate of 6.26%.[17]

IV. MR. ALLIS DOUBLE RECOVERS FOR TRANSPORTATION COSTS.

Q. DO MR. ALLIS' DISMANTLEMENT STUDIES INCLUDE SPECIFIC LINE-ITEM CHARGES FOR THE COST OF TRANSPORTING SCRAP MATERIALS TO THE SALVAGE YARD?

A. Yes. Mr. Allis' dismantlement studies contain separate line items for the cost of transporting scrap from the dismantlement site to the salvage yard. For one example, in the "Okeechobee Dismantlement Cost Estimate" file for Unit 1, under "Structural Steel," Mr. Allis includes a charge of $59.24 per ton for transporting scrap "Structural Steel" from the dismantlement site to the scrap yard.[18]

Q. DOES MR. ALLIS ALSO CHARGE RATEPAYERS A SECOND TIME FOR TRANSPORTING THAT SCRAP STRUCTURAL STEEL?

A. Yes. Although Mr. Allis is charging ratepayers $59.24 per ton to transport scrap structural steel, he also reduced the price of the scrap steel because of the cost of transportation. This is a double charge.

Mr. Allis' workpapers show he knew that the current market scrap value of

[17] To understand how this works, if I would have used a higher % discount rate, the resulting annual accrual would be a lower dollar amount than I am filing.

[18] This response is shown on page 8 of Exhibit WWD-2. "$26,007.98 /439 tons = $59.24 per ton. FPL's response to OPC's First Request for Production of Documents, No. 15, "Okeechobee Dismantlement Cost Estimate" (Tab labeled "Unit 1," Lines 171 to 173).

"Structural Steel" was $315 per ton.[19] However, in his dismantlement study he used a reduced scrap value for "Structural Steel" of $160 per ton. In his workpapers. Mr. Allis explains the reasons he reduced the credit from the market price of $315 per ton, to the $160 he used is to "account for **transportation**, contamination and other factors."[20] (Emphasis added).

Mr. Allis' proposal charges ratepayers twice for the cost of transporting scrap to the salvage yard. The cost of transporting the scrap to the salvage yard is a line item in his dismantlement study, but he also reduces the price of the scrap used in his dismantlement study for the cost of transporting the scrap. That is a proposed double charge.

Q. HAVE YOU MADE A SPECIFIC SEPARATE ADJUSTMENT TO REMOVE MR. ALLIS' DOUBLE CHARGE FOR TRANSPORTATION?

A. No. I have not made a specific adjustment for Mr. Allis' double charging for transportation, but I did consider it and other issues when making my contingency recommendation, which is discussed later in this testimony.

V. MR. ALLIS' SOLAR DISMANTLEMENT STUDY

Q. ARE MR. ALLIS' SOLAR DISMANTLEMENT STUDIES PARTICULARLY SIGNIFICANT?

[19] Exhibit WWD-2, page 21. FPL's response to OPC's Ninth Set of Interrogatories, No. 272, which documents were provided in FPL's response to OPC's Ninth Request for Production of Documents, No. 109 "FPL Steel Scrap Price Analysis" (under the "Current" price).

[20] Exhibit WWD-2, pages 18, 21. This is from FPL's response to OPC's Ninth Set of Interrogatories, No. 272, which documents were provided in FPL's response to OPC's Ninth Request for Production of Documents, No. 109 "FPL Steel Scrap Price Analysis".

A. Yes. Out of the $106,426,281 Mr. Allis proposes to charge ratepayers per year for dismantlement costs, $60,563,527 is attributable to his dismantlement costs for the solar production facilities (57% of the total claimed dismantlement).[21] However, Mr. Allis' only relied upon the specific information for one FPL solar plant, the FPL Okeechobee Solar Energy Center, as will be discussed.

Q. DID MR. ALLIS PREPARE DISMANTLEMENT STUDIES FOR NUMEROUS FPL SOLAR SITES IN PREPARATION FOR HIS PROPOSED DISMANTLEMENT COSTS?

A. No. In his testimony Mr. Allis says the following:

> For solar and battery energy storage units, we developed an average cost per plant which was applied to the remaining units.[22]

Q. IN RESPONSE TO THE DISCOVERY, DID MR. ALLIS ADMIT THAT HE DID NOT AVERAGE THE COST OF MULTIPLE SOLAR UNITS?

A. Yes. Mr. Allis prepared one solar dismantlement cost estimate, which was based on the "Okeechobee Solar Dismantlement Cost Estimate." The estimate was not based on average costs. OPC's Thirteenth Set of Interrogatories, No. 342 requested the following:

> Are the 'tons of structural steel' and other amounts included in the 'Okeechobee Solar Dismantlement Cost Estimate' (which was provided in response to OPC's Second Set of Interrogatories, No. 102) the 'tons of structural steel' and other amounts **which are physically at the specific, actual FPL Okeechobee Solar Energy Center** located in Okeechobee County? (Emphasis added).

[21] Exhibit NWA-2, pages 9-10.
[22] Witness Allis Direct Testimony, page 52, lines 20-21.

Mr. Allis answered, "Yes."[23]

For the solar plants he did not develop "an average cost per plant which was applied to the remaining units."[24] He created numbers which he admits "are physically at the specific, actual FPL Okeechobee Solar Energy Center located in Okeechobee County"[25] and assumed those numbers would apply to all FPL solar facilities of similar megawatts.

Q. HAVE YOU MADE ANY SPECIFIC ADJUSTMENTS TO THE DISMANTLEMENT ESTIMATES OF THE SOLAR PRODUCTION FACILITIES FOR THE FACT MR. ALLIS ASSUMED VIRTUALLY ALL SOLAR DISMANTLEMENT'S WOULD BE IDENTICAL TO THE OKEECHOBEE SOLAR PLANT, AND RELATED PROBLEMS?

A. No. I have not made a specific adjustment for this, but I did consider it and other issues when making my contingency recommendation, which is discussed later in this testimony.

VI. MR. ALLIS UNDERSTATES THE VALUE OF SCRAP.

Q. WHAT IMPACT DOES THE VALUE OF SCRAP HAVE IN THE DISMANTLEMENT STUDY?

A. Scrap is a deduction. Therefore, the lower the value of scrap estimated, the higher the dismantlement charge to ratepayers, with everything else remaining the same.

[23] Exhibit WWD-2, page 36. This is FPL's response to OPC's Thirteenth Set of Interrogatories, No. 342.
[24] Witness Allis Direct Testimony, page 52, lines 20-21.
[25] FPL's response to OPC's Thirteenth Set of Interrogatories, No. 342.

Q. WHAT DO MR. ALLIS' WORK PAPERS SHOW FOR THE PRICE FOR STAINLESS STEEL?

A. Mr. Allis shows that the market price for stainless steel scrap at the time he prepared his dismantlement study was $360 per ton.[26] Mr. Allis used a price of $350 per ton in his dismantlement study for stainless steel.[27] I am not objecting to his use of $350 per ton, which is 97% of the then-current market price of $360.

A. Scrap Copper

Q. FOR COPPER SCRAP, IS THE PRICE MR. ALLIS USED IN HIS DISMANTLEMENT STUDY AROUND 97% OF THE CURRENT MARKET PRICE AT THE TIME HE PREPARED HIS DISMANTLEMENT STUDY?

A. No. Mr. Allis' workpapers show that the current market price of copper scrap at the time Mr. Allis prepared his dismantlement study was $7,560 per ton.[28] However, the price he used in his dismantlement study was only $3,000 per ton.[29] The price he used in his dismantlement study is around 40% of the market price.

Q. PREVIOUSLY YOU DISCUSSED THE FACT THAT MR. ALLIS WAS DOUBLE CHARGING FOR TRANSPORTATION OF THE SCRAP. DOES THIS ISSUE GO BEYOND THE DOUBLE CHECKING ISSUE?

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[26] Exhibit WWD-2, page 28. This is from FPL's response to OPC's Ninth Set of Interrogatories, No. 272, which documents were provided in FPL's response to OPC's Ninth Request for Production of Documents, No. 109 "FPL Stainless and Other Alloy Steel Scrap Price Analysis."
[27] Id.
[28] Exhibit WWD-2, page 22. This is from FPL's response to OPC's Ninth Set of Interrogatories, No. 272, which documents were provided in FPL's response to OPC's Ninth Request for Production of Documents, No. 109 "FPL Copper Base Scrap Price Analysis."
[29] Exhibit WWD-2, page 22.

A. Yes. As demonstrated above, the price for scrap copper that Mr. Allis is using in his dismantlement study is in excess of $4,000 per ton less than the market price. As previously discussed, Mr. Allis double-charging for transportation is an issue that is in the range of around $60 per ton. There are large additional problems in Mr. Allis' scrap prices, in addition to Mr. Allis double charging for transportation of the scrap.

Q. WHAT MARKET PRICE FOR A STANDARD GRADE OF COPPER SCRAP DOES MR. ALLIS SHOW IN HIS WORKPAPER?

A. Mr. Allis shows the prices for #2 Copper Wiring and Tubing. This is copper wiring or other copper that can have paint, solder, or other coatings on it. In other words, it is not perfect. I accept this as reasonable for the typical copper from a power plant, although some of the copper scrap might be a grade with a higher price than this and some might be a grade with a lower price than this.

Q. WHAT WAS THE CURRENT PRICE FOR #2 COPPER WIRING AND TUBING THAT MR. ALLIS KNEW WHEN HE WAS PREPARING HIS DISMANTLEMENT STUDY?

A. Mr. Allis' workpapers shows he knew the "Current" price of #2 Copper Wiring and Tubing was $7,560 per ton.[30]

Q. DO YOU HAVE A MORE RECENT PRICE FOR COPPER SCRAP?

[30] Exhibit WWD-2, page 22.

A. Yes. As of May 29, 2025, the same site Mr. Allis referenced, now shows a scrap price of $4.35 per pound on the East Coast [$8,700 per ton] for #2 Copper Wiring and Tubing.[31] In my recommendation, I have not given weight to the more recent market price of $8,700 per ton, but it is useful to understand that the scrap price has not gone down since the $7,560 per ton market price Mr. Allis knew when he prepared his study.[32]

Q. WHAT PRICE FOR COPPER SCRAP DID MR. ALLIS USE IN HIS DISMANTLEMENT STUDY?

A. The price for copper scrap Mr. Allis uses in his dismantlement study is $3,000 per ton. In Mr. Allis' Dismantlement study, he states the following: [33]

> Prices used are as follows:
> - Steel - $150/ton to $160/ton
> - Stainless Steel - $350/ton
> - Aluminum - $1000/ton
> - Copper - $3000/ton.

Q. IS IT REASONABLE FOR MR. ALLIS TO USE A PRICE OF $3,000 PER TON WHEN HE KNEW THE MARKET PRICE OF COPPER SCRAP WAS $7,560 PER TON?

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[31] On the USA East Coast "The average price of #2 Copper Wire and Tubing dropped 4.4% to $4.35 per pound by the conclusion of the week." Weekly Scrap Metal Price Report- May 30, 2025 visited 6/2/2025. Weekly Scrap Metal Price Report- May 30, 2025 [For the week of May 23-29, 2025].

[32] Mr. Allis' workpapers also show the scrap price for "#2 Insulted Copper Wire 50% Recovery Scrap Price." Exhibit WWD-2, page 22. #2 Insulted Copper Wire is thin, light wire of 16 gauge or less, such as telecommunications wiring. In Martin Dismantlement Cost estimate, the only copper scrap was from generators and step up transformer. ("Units 3 &4" Line 108, 279, and 354). Mr. Allis is not showing the scrap on communications wire in this plant.

[33] Exhibit NWA-2, pages 51-52.

A. No. The price he used in his dismantlement study is around 40% of the market price.

Q. HAVE YOU MADE A SPECIFIC ADJUSTMENT FOR MR. ALLIS USING A PRICE FOR SCRAP COPPER WHICH WAS ONLY AROUND 40% OF THE MARKET PRICE?

A. No. I have not made a specific adjustment for Mr. Allis using a price for scrap copper which was only around 40% of the market price. I did consider it and other issues when making my contingency recommendation, which is discussed later in this testimony.

B. Scrap Steel

Q. YOU PREVIOUSLY DEMONSTRATED THAT FOR STAINLESS STEEL, THE $350 PRICE MR. ALLIS USED IN HIS DEPRECIATION STUDY WAS 97% OF THE THEN-CURRENT MARKET PRICE OF $360 DOLLARS. FOR STEEL SCRAP, IS THE PRICE MR. ALLIS USED IN HIS DECOMMISSIONING STUDY AROUND 97% OF THE MARKET PRICE?

A. No. For common types of steel scrap, the current market price at the time Mr. Allis prepared his dismantlement study was $315 per ton. However, the price he used in his dismantlement study was only $160 per ton,[34] which is approximately 50% of the market price.

Q. WHAT CURRENT PRICE FOR "STRUCTURAL STEEL" AND "HMS 1" OF STEEL SCRAP DID MR. ALLIS SHOW IN HIS WORKPAPER?

[34] Exhibit NWA-2, pages 51-52.

A. Mr. Allis shows the current price of $315 per ton for both "Structural Steel" and "HMS 1."[35]

Q. WHAT PRICE FOR STEEL SCRAP DID MR. ALLIS USE IN HIS DISMANTLEMENT STUDY FOR "STRUCTURAL STEEL" AND "HMS 1"?

A. The price for steel scraps Mr. Allis used in his dismantlement study for "Structural Steel" and "HMS 1" was $160 per ton (and he used $150 per ton for some lower value steel scrap).

Q. HAVE YOU MADE A SPECIFIC ADJUSTMENT TO ADJUST FOR MR. ALLIS USING A PRICE FOR SCRAP STEEL WHICH WAS ONLY AROUND 50% OF THE MARKET PRICE?

A. No. I have not made a specific adjustment for Mr. Allis using a price for scrap steel which was only around 50% of the market price for scrap steel. I did consider it and other issues when making my contingency recommendation, which is discussed later in this testimony.

C. Scrap Aluminum

Q. HAVE YOU PERFORMED A SIMILAR ANALYSIS OF SCRAP ALUMINUM?

A. Yes. When Mr. Allis prepared his study, the price of scrap aluminum was $1,460 per

[35] Exhibit WWD-2, page 21. FPL's response to OPC's Ninth Set of Interrogatories, No. 272, which documents were provided in FPL's response to OPC's Ninth Request for Production of Documents, No. 109. The file named "FPL Steel Scrap Price Analysis." The column labeled "Current" price shows $315 for both "Structural Steel" and "HMS 1."

ton.[36] Mr. Allis uses a price of only $1,000 per ton for aluminum scrap in his dismantlement study.[37]

Q. HAVE YOU MADE A SPECIFIC ADJUSTMENT TO ADJUST FOR MR. ALLIS USING A PRICE FOR SCRAP ALUMINUM WHICH WAS ONLY AROUND 68% OF THE MARKET PRICE?

A. No. I have not made a specific adjustment for Mr. Allis using a price for scrap aluminum which was only around 68% of the market price for scrap aluminum. I did consider it and other issues when making my contingency recommendation, which is discussed later in this testimony.

VI. CONTINGENCY

Q. WHAT DOES MR. ALLIS SAY IS INCLUDED IN HIS "CONTINGENCY COST"?

A. Mr. Allis says:

> A contingency cost represents costs to a project that are not specifically identified but are reasonably expected to occur. Contingency accounts for uncertainty in estimates related to scope and conditions, which is a function not only of the characteristics of the facility but also the level of detail in developing the estimates.[38]

[36] Exhibit WWD-2, page 25. This is from FPL's response to OPC's Ninth Set of Interrogatories, No. 272, which documents were provided in FPL's response to OPC's Ninth Request for Production of Documents, No. 109, "FPL Aluminum Scrap Price Analysis" (Column labeled "Current" price).
[37] Exhibit NWA-2, pages 51-52.
[38] Direct Testimony of FPL Witness Allis, page 54, lines 1-14

Q. MR. ALLIS IS ASSUMING THAT THE "UNCERTAINTY IN ESTIMATES" WILL RESULT IN A HIGHER COST THAN HE HAS OTHERWISE ASSEMBLED. IS IT POSSIBLE THAT THE "UNCERTAINTY IN ESTIMATES" COULD RESULT IN A LOWER TOTAL COST THAN WHAT MR. ALLIS HAS PRESENTED?

A. Yes. "Uncertainties" can go in either direction.

It should be noted that the dismantlement study includes all indirect costs and overheads in other charges, so the contingency cost is not for these. Mr. Allis cannot support his contingency cost as costs, but he proposes the ratepayers be charged for them anyway.

Q. ARE THERE REASONS TO EXPECT THAT THE ACTUAL DISMANTLEMENT COST, IF THE DISMANTLEMENT WAS PERFORMED BY AN EXPERIENCED DISMANTLEMENT CONTRACTOR, WOULD BE SUBSTANTIALLY LESS THAN THE NUMBERS MR. ALLIS HAS ESTIMATED?

A. Yes. It is reasonable to expect that the dismantlement, if performed by an experienced dismantlement contractor, would be substantially less than the numbers Mr. Allis has created.

1. It is reasonable to expect an experienced dismantlement contractor will capture efficiencies not known to Mr. Allis or Mr. Barry, who have never participated in the actual physical dismantlement of any production plant, as detailed earlier in my testimony.

2. Mr. Allis' dismantlement study double charges ratepayers for transportation costs. It is unreasonable to believe that a dismantlement contractor bidding for the job would be able to double charge for transportation costs.

3. Mr. Allis solar dismantlement analysis reviewed only one of the many FPL solar production facilities, specifically the FPL Okeechobee Solar Energy Center. When bidding for the contracts, it is reasonable to expect the dismantlement contractors would have to do a more detailed and thorough analysis, instead a "one-size-fits-all" analysis.

4. Mr. Allis is proposing to charge ratepayers on the assumption that the scrap copper will be sold for $3,000 per ton, when the market price of copper scrap is $7,560 per ton. It is unreasonable to expect that an experienced dismantlement contractor would sell the scrap copper at 40% of the open market price.

5. Mr. Allis is proposing to charge ratepayers on the assumption that the scrap steel will be sold for $160 per ton, when the market price of scrap steel is $315 per ton. It is unreasonable to expect that an experienced dismantlement contractor will sell the scrap steel at 50% of the open market price of scrap steel.

6. When Mr. Allis' prepared his study, the price of scrap aluminum was $1,460 per ton. Mr. Allis uses a price of only $1,000 per ton for aluminum scrap in his dismantlement study. It is unreasonable to expect that an experienced dismantlement contractor will sell the scrap aluminum at 68% of the open market price of scrap aluminum.

There are thousands of calculations and assumptions that Mr. Allis made in his dismantlement study, which cannot all be checked or verified since we have

numerically limited discovery requests and a narrow time window between when the study was filed and when intervenor testimony is due. It is reasonable to assume that when we find as many obvious overcharges of ratepayers as I have proven, there are many others I have not seen.

Q. WHAT DO YOU RECOMMEND FOR THE CONTINGENCY COST?

A. The appropriate Contingency adjustment is -25% from Mr. Allis' estimates. This, and the adjustment of 6.26% for the discount rate used in the present-value calculation, are the only two adjustments I have made to the dismantlement study. With these two valid adjustments, the annual amount of $106,426,281 Mr. Allis proposes charging ratepayers for dismantlement costs,[39] becomes the corrected amount of $51,999,577. This is shown on the Exhibit WWD-5. This is the annual amount I recommend for the dismantlement costs for the FPL non-nuclear production units.

VIII. MR. ALLIS' DEPRECIATION STUDY

Q. WILL YOU PLEASE NOW ADDRESS MR. ALLIS' DEPRECIATION STUDY, EXHIBIT NWA-1, AND THE ASSOCIATED TESTIMONY AND DOCUMENTS?

A. Yes.

A. Without disclosing he had done so, Mr. Allis increased the Scherer depreciation rate by removing $77 million from its depreciation reserve.

[39] Exhibit NWA-2, page 9-10.

Q. MR. ALLIS STATES THE FOLLOWING:

> **For Scherer Unit 3, the recommended life span is 12 years shorter than the current estimate but is consistent with the life span currently used by the plant's co-owner and operator, Georgia Power.**[40]

DID MR. ALLIS DO SOMETHING ELSE THAT INCREASED HIS PROPOSED DEPRECIATION RATES FOR SCHERER UNIT 3?

A. Yes. It is correct the Scherer Unit 3 life is shorter than the prior study. However, without mentioning it in his testimony or in his depreciation study, Mr. Allis further increased the Scherer Unit 3 and Scherer Common depreciation rate by transferring $77,709,963 out of the Scherer Unit 3 and the Scherer Common depreciation reserves.[41] Removing depreciation reserve increases the depreciation rate, everything else the same.

With the "12 years shorter" life span, the Total Scherer Steam Plant (Unit 3 and Common) depreciation rate would be 5.10% overall.[42] After transferring $77,709,963 out of the Scherer Steam Plant depreciation reserve, Mr. Allis proposes an overall depreciation rate of 7.09% for the Scherer Plant. Reducing the amount in the Scherer Plant depreciation reserve increased the proposed Scherer Plant depreciation rates from 5.10%[43] to 7.09%.[44] The resulting 7.09% depreciation rate is one of the highest proposed depreciation rates for any production plant. The average depreciation rate is 3.42% for all FPL non-nuclear production plants at current rates.

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[40] Direct Testimony of FPL witness Allis, page 26, Lines 21-23.
[41] Mr. Allis transferred $67,748,337 out of the Scherer Unit 3 reserve, and $9,961,626 out of the Scherer Common reserve. See Exhibit WWD-7, page 2, which uses page 4 of Exhibit WWD-6 as its source.
[42] This is shown on Exhibit WWD-7, page 1. This is calculated using everything else the same as Mr. Allis used in his calculations but uses the books reserve.
[43] Exhibit WWD-7, page 1. This is calculated using everything else the same as Mr. Allis used (including the same life), but using the book reserve amount (not reducing the depreciation reserve by $77,709,963).
[44] Exhibit NWA-1, page 60.

Q. DOES THE SCHERER PLANT HAVE A RELATIVELY SHORT REMAINING LIFE COMPARED TO ALL PRODUCTION UNITS?

A. Yes. The Scherer Steam Plant has an average composite remaining life of 9.63 years.[45] In total, the FPL non-nuclear production plants have an average composite remaining life of over 21 years.

Q. HOW DOES TRANSFERRING MONEY OUT OF A UNIT WHICH WILL RETIRE SOON CREATE A HIGH DEPRECIATION RATE?

A. One of the goals of depreciation is to recover from ratepayers the investment and net salvage by the time the investment retires. When Mr. Allis transfers money out of the reserve of a unit which will retire in a few years, that artificially creates a deficiency. The ratepayers have only a few years to pay off the deficiency so created. That creates a higher depreciation rate.

Q. ON PAGE 49, LINES 5 THROUGH 11 OF HIS TESTIMONY, MR. ALLIS STATES:

> **The net impact of all these transfers on accumulated depreciation is zero, as they are merely transfers between depreciable groups.**
>
> **Generally, the transfers are all also within the same function of plant and, as a result, the impact on functional book reserves is also zero. Approximately $17.1 million as of December 31, 2025, is recommended to be transferred within the generation function of plant but between steam and other production functions.**

[45] Exhibit NWA-1, page 60.

DO RESERVE TRANSFERS IMPACT THE OVERALL DEPRECIATION EXPENSE?

A. Yes. Transferring money out of an account which has a relatively short remaining life can increase the total depreciation expense, even if the total accumulated depreciation (depreciation reserve) stays the same. To demonstrate this, below I show two accounts which have different remaining lives:

Figure 1:

	Original Cost	Accumulated Depreciation Reserve Per Book			Future Accrual	Remaining Life	Annual Depreciation Expense
A	B	C	D	E	F = B-C	G	H = F/G
Plant 1	$25,000	$10,000			$15,000	5	$3,000
Plant 2	$25,000	$10,000			$15,000	25	$600
Total	$50,000	$20,000			$30,000		$3,600

If $8,000 is transferred out of the depreciation reserve of the account which has the shorter remaining life, into the account with the longer remaining life, the total depreciation expense increases, even though the total depreciation reserve amount stays the same. This is shown below:

Figure 2:

	Original Cost	Accumulated Depreciation Reserve Per Book	Transfer Reserve	Adjusted Reserve	Future Accrual	Remaining Life	Annual Depreciation Expense
A	B	C	D	E=C +D	F = B-E	G	H = F/G
Plant 1	$25,000	$10,000	-$8,000	$2,000	$23,000	5	$4,600
Plant 2	$25,000	$10,000	$8,000	$18,000	$7,000	25	$280
Total	$50,000	$20,000	$0	$20,000	$30,000		$4,880

Transferring reserves out of the account with the shorter remaining life increased the total depreciation expense from $3,600 to $4,860, even though the total depreciation reserve amount stayed the same.

Q. WHAT PRODUCTION UNIT HAS THE SHORTEST COMPOSITE REMAINING LIFE?

A. Out of all the production units in the depreciation study, the Gulf Clean Energy Center Unit 4 has the shortest Composite Remaining Life at 3.93 years.[46]

Q. DID MR. ALLIS TRANSFER MONEY OUT OF THE DEPRECIATION RESERVE OF THIS UNIT THAT HAD THE SHORTEST COMPOSITE REMAINING LIFE?

A. Yes. Mr. Allis transferred $12,923,007 out of the depreciation reserve of this unit that had the shortest composite remaining life.[47]

Without Mr. Allis' proposed reserve transfer, the Gulf Clean Energy Center Unit 4 would have an overall depreciation rate of 0%.[48] This means the ratepayers had fully paid off the investment in Gulf Clean Energy Center Unit 4.[49]

After transferring money out of its depreciation reserve, Mr. Allis proposes a depreciation rate of 7.50%, which is relatively high. The average depreciation rate is 3.42% for all FPL non-nuclear production plants at current rates.

Q. PLEASE PROVIDE AN ANALOGY TO WHAT MR. ALLIS HAS DONE.

A. You have been making your mortgage payments for decades. You have finally paid the house loan off, and you expect the bank to no longer be billing you for the mortgage.

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[46] Exhibit NWA-1, page 59. For comparison, remaining lives of all production units are on pages 59-68.
[47] See Exhibit WWD-7, page 2, which uses page 4 of Exhibit WWD-6 as its source.
[48] This is shown on Exhibit WWD-7, page 1. This is calculated using everything else the same as Mr. Allis used in his calculations but uses the books reserve.
[49] Ratepayers also provided enough money to cover the interim net salvage costs.

However, the bank continues to bill you for the mortgage. The bank had transferred some of your money out of your mortgage account into another account, which pays you a lower interest rate than the interest rate you pay on the mortgage.

Q. WHAT PRODUCTION UNIT HAS THE THIRD SHORTEST COMPOSITE REMAINING LIFE?[50]

A. The Gulf Clean Energy Center Unit 5 has the third shortest Composite Remaining Life at 3.94 years.[51]

Q. DID MR. ALLIS TRANSFER MONEY OUT OF THE DEPRECIATION RESERVE OF THIS UNIT THAT HAD THE THIRD SHORTEST COMPOSITE REMAINING LIFE?

A. Yes. Mr. Allis transferred $9,155,822 out of the depreciation reserve of this unit that had the third shortest composite remaining life.[52]

Without Mr. Allis' reserve transfer, the Gulf Clean Energy Center Unit 5 would have a depreciation rate of 2.76%.[53]

After transferring money out of its depreciation reserve, Mr. Allis is proposing a depreciation rate of 7.65%, which is relatively high. The average depreciation rate is 3.42% for all FPL non-nuclear production plants at current rates.

[50] "Perdido LFG Units 1 and 2" has the second shortest composite remaining life. Mr. Allis did not overall transfer reserve in or out of the "Perdido LFG Units 1 and 2".

[51] Exhibit NWA-1, page 59. For comparison, the remaining lives of all production units are on pages 59-68.

[52] Exhibit WWD-7, page 2, which uses page 4 of Exhibit WWD-6 as its source.

[53] This is shown on Exhibit WWD-7, page 1. This is calculated using everything else the same as Mr. Allis used in his calculations but uses the books reserve.

Q. DID MR. ALLIS TRANSFER MONEY OUT OF THE DEPRECIATION RESERVE OF THE PRODUCTION UNIT WHICH HAS THE FOURTH SHORTEST COMPOSITE REMAINING LIFE?

A. Yes. Ft. Myers GTS has the fourth shortest Composite Remaining Life at 5.33 years.[54] Mr. Allis transferred $6,098,884 out of the depreciation reserve of this unit.[55] Without Mr. Allis' proposed reserve transfer, the Ft. Myers GTS would have an overall depreciation rate of 3.81%.[56] Mr. Allis transferring money out of the depreciation reserve resulted in an overall depreciation rate of 6.19%. This is a high rate. The average depreciation rate is 3.42% for all FPL non-nuclear production plants at current rates.

Q. DID MR. ALLIS TRANSFER MONEY OUT OF THE DEPRECIATION RESERVE OF THE PRODUCTION UNIT WHICH HAS THE FIFTH SHORTEST COMPOSITE REMAINING LIFE?

A. Yes. Lauderdale GTS has the fifth shortest Composite Remaining Life at 5.36 years.[57] Mr. Allis transferred $8,289,576 out of the depreciation reserve of this unit.[58]

Without the reserve transfer out, the Lauderdale GTS would have an overall depreciation rate of 0%.[59] This means the ratepayers had fully paid off the investment in Lauderdale GTS.[60]

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[54] Exhibit NWA-1, page 66. For comparison, remaining lives of all production units are on pages 59-68.
[55] See Exhibit WWD-7, page 2, which uses page 4 of Exhibit WWD-6 as its source.
[56] This is shown on Exhibit WWD-7, page 1. This is calculated using everything else the same as Mr. Allis used in his calculations but uses the books reserve.
[57] Exhibit NWA-1 page 66. For comparison, remaining lives of all production units are on pages 59-68.
[58] See Exhibit WWD-7, page 2, which uses page 4 of Exhibit WWD-6 as its source.
[59] This is shown on Exhibit WWD-7, page 1. This is calculating using everything else the same as Mr. Allis used in his calculations but uses the books reserve.
[60] Ratepayers have provided enough money to cover the interim net salvage costs.

By transferring money out of the depreciation reserve, Mr. Allis calculated an overall depreciation rate of 6.39% for the Lauderdale GTS. This is a high rate. The average depreciation rate is 3.42% for all FPL non-nuclear production plants at current rates.

Q. DID MR. ALLIS TRANSFER MONEY OUT OF THE DEPRECIATION RESERVE OF THE PRODUCTION UNIT WHICH HAS THE SIXTH SHORTEST COMPOSITE REMAINING LIVES?

A. Yes. Scherer Steam is the production plant with the sixth shortest composite remaining life. As previously discussed, Mr. Allis transferred $77,709,963 out of the Scherer plant depreciation reserve.[61] Without Mr. Allis' reserve transfer, the Scherer Steam Plant would have an overall depreciation rate of 5.10%.[62] His reserve transfer resulted in his high proposed depreciation rate of 7.09%.[63] The average depreciation rate is 3.42% for all FPL non-nuclear production plants at current rates.

Q. PLEASE SUMMARIZE THE ABOVE ISSUE.

A. Mr. Allis transferred money out of the depreciation reserves of five out of the six production units which have the shortest composite remaining lives. By doing so he greatly increased his proposed depreciation rates for those units.

[61] See Exhibit WWD-7, page 2, which uses page 4 of Exhibit WWD-6 as its source.
[62] This is shown on Exhibit WWD-7, page 1. This is calculating using everything else the same as Mr. Allis used in his calculations but uses the books reserve.
[63] Exhibit NWA-1, page 60.

Q. IF MR. ALLIS NEEDED A SOURCE FROM WHICH TO TRANSFER RESERVE, DID IT HAVE TO BE FROM THE PRODUCTION UNITS WHICH HAD THE SHORTEST REMAINING LIVES?

A. No. There are several production units which Mr. Allis' own calculations show have reserve surpluses. This means there is more money in the depreciation reserves of these units than there should be. These include the Martin Combined Cycle for which Mr. Allis shows a reserve surplus of $88 million, the Manatee Combined Cycle for which Mr. Allis shows a reserve surplus of $55 million, the Sanford Combined Cycle for which Mr. Allis shows a reserve surplus of $38 million, the Dania Beach Energy Center, for which Mr. Allis shows a reserves surplus of $44 million, among others.[64]

Q. WHAT DOES THIS MEAN?

A. It is unreasonable to transfer over $110 million from the depreciation reserves of five of the six production units that have the shortest composite remaining lives. This is unfair to FPL's ratepayers.

Q. ARE YOU OBJECTING TO THE CONCEPT OF RESERVE TRANSFERS?

A. No. Reserve transfers can be reasonable and useful. However, the money in the depreciation reserve is the ratepayers' money. It has been accumulated from past ratepayers. The ratepayers' money in the depreciation reserve should be used in a way that benefits the ratepayers.

[64] Exhibit NWA-1, pages 82-86.

B. <u>In violation of the Rules, nowhere in Mr. Allis' depreciation study, testimony or "all workpapers" did Mr. Allis, disclose he had transferred money out of the short-lived production plant reserves.</u>

Q. DID MR. ALLIS' TESTIMONY OR DEPRECIATION STUDY STATE OR SHOW THAT HE HAD TRANSFERRED MONEY OUT OF THE SCHERER UNIT 3 AND OTHER SHORT-LIVED UNITS' RESERVES?

A. No. On pages 48 and 49 of his testimony, Mr. Allis included two paragraphs in which he made general statements indicating he had made some reserve transfers, but no specific details or supporting exhibits or workpapers were provided.[65] Which specific accounts or specific production units he had transferred reserve from or to, or the dollars amounts of any such transfers, was never disclosed anywhere in the FPL direct filing. For example, to the best of my knowledge, nowhere in the FPL direct filing is it disclosed that Mr. Allis transferred money out of the Scherer Unit 3 reserve.

Q. DID THE WORK PAPERS THAT MR. ALLIS PROVIDED WHEN ASKED TO "PLEASE PROVIDE ANY AND ALL WORKPAPERS USED TO DEVELOP ALL TESTIMONY AND EXHIBITS ATTACHED TO TESTIMONY"[66] SHOW THAT HE HAD TRANSFERRED MONEY OUT OF THE SCHERER UNIT 3 RESERVE?

A. No. The workpapers Mr. Allis provided when asked to "please provide any and all workpapers used to develop all testimony and exhibits attached to testimony" did not show that he had transferred money out of the Scherer Unit 3 reserve.

[65] The only dollar amount he provided in that discussion is as follows: "Approximately $17.1 million as of December 31, 2025, is recommended to be transferred within the generation function of plant but between steam and other production functions."

[66] Exhibit WWD-2, page 4. (OPC's First Request for Production, Request No. 15).

Only later, when the OPC and Staff specifically asked for the workpapers showing his reserve transfers, [67] did Mr. Allis provide, in response to Staff's Fourth Set of Interrogatories, No. 86, the workpapers which show his reserve transfers, including the fact that he had transferred $77,709,963 out of the Scherer Unit 3 and Scherer Common Plant reserve. Mr. Allis' reserve transfer details were first posted on the FPL discovery website on April 14, 2025, and were then, for the first time, available to those with access to that website.

Q. WHAT IS A REQUIREMENT STATED IN RULE 25-6.0436(5)(F), FLORIDA ADMINISTRATIVE CODE (F A.C.)?

A. Rule 25-6.0436(5)(f), F.A.C. includes the requirement that a depreciation study shall include:

> The explanation and justification shall discuss any proposed transfers of reserve between categories or accounts intended to correct deficient or surplus reserve balances.

Q. DID MR. ALLIS' DEPRECIATION STUDY OR TESTIMONY OR EVEN ANY WORKPAPERS PROVIDED IN RESPONSE TO THE REQUEST FOR "ALL WORKPAPERS," EXPLAIN AND JUSTIFY HIS TRANSFERRING RESERVE OUT OF SCHERER UNIT 3 AND OUT OF THE OTHER SHORT-LIVED PRODUCTION UNITS?

[67] Exhibit WWD-2, pages 11-12. (OPC's Ninth Set of Interrogatories, Interrogatory No. 266). See Page 2 of Exhibit WWD-6 (Staff's Fourth Set of Interrogatories, Interrogatory No. 86).

A. No. Mr. Allis' depreciation study, testimony, and even the "all workpapers" he provided, did not explain and justify these transfers. They did not even show that these specific transfers existed.

Q. WHAT IS ANOTHER REQUIREMENT STATED IN RULE 25-6.0436(4)(E), F.A.C.?

A. Rule 25-6.0436(4)(e), F.A.C. states that:

> (e) The possibility of corrective reserve transfers shall be investigated by the Commission prior to changing depreciation rates.

Q. DID MR. ALLIS' DEPRECIATION STUDY, TESTIMONY, OR ANY PART OF THE FPL DIRECT CASE, PROVIDE THE INFORMATION THE COMMISSION WOULD REASONABLY REQUIRE IN ORDER TO INVESTIGATE THE "RESERVE TRANSFERS" MR. ALLIS HAD INCLUDING IN HIS CALCULATION OF HIS PROPOSED DEPRECIATION RATES?

A. No. Nothing in Mr. Allis' depreciation study, direct testimony, or anything that I am aware of that FPL filed in its direct case, even disclosed that Mr. Allis had transferred reserve out of Scherer Unit 3, or out of the other short-lived production units. It is not reasonable to believe that anyone could investigate, these "reserve transfers", when FPL had not even informed the Commission of the existence of these transfers. Mr. Allis made these undisclosed transfers in calculating his proposed depreciation rates.

Q. RULE 25-6.0436(4)(E), F.A.C., STATES THAT:

> **(e) The possibility of corrective reserve transfers shall be investigated by the commission prior to changing depreciation rates.**

HAS MR. ALLIS AND THE FPL FILING PROVIDED THE INFORMATION REASONABLY NEEDED TO CONDUCT THE INVESTIGATION WHICH IS REQUIRED "PRIOR TO CHANGING DEPRECIATION RATES".

A. As a depreciation expert, I can state that Mr. Allis and the FPL filing did not provide the information reasonably needed to conduct the investigation into Mr. Allis' proposed "reserve transfers" (which the Rule states is required "prior to changing depreciation rates").

Worse than that, even after Mr. Allis provided his workpapers in response to the "all workpapers" request, there was still no information even showing that he had transferred money out of the Scherer 3 reserve and out of the reserves of the other short-lived units. Even after that discovery response, it had not even been disclosed that Mr. Allis had transferred money out of the Scherer 3 reserve and out of the reserves of the other short-lived production units.

In my opinion, Mr. Allis has not met the plain meaning of Commission Rules. I cannot recommend Mr. Allis' proposed "changing depreciation rates," when he has not met the requirements which must be met "prior to changing depreciation rates".

C. <u>FPL misrepresents "spares."</u>

Q. **PAGES 48-49 OF WITNESS ALLIS' TESTIMONY STATES THE FOLLOWING:**

Specifically, reserve transfers are recommended for most combined cycle generation facilities between capital spare parts and non-capital spare parts accounts, other fossil production sites, solar accounts, and for accounts 371 and 392.

WHAT DOES FPL SAY THEIR TERMS "NON-CAPITAL SPARE PARTS" AND "CAPITAL SPARE PARTS" INCLUDE?

A. In response to discovery, FPL has indicated what is calling "non-capital spare parts" and "capital spare parts", includes investments which are actively in use in production units.[68] Therefore they are not "spare parts". The names Mr. Allis and FPL are using misrepresent what is in those accounts.

D. <u>Without stating he was doing so, Mr. Allis shortened the lives in certain solar production categories.</u>

Q. WHAT AVERAGE SERVICE LIFE DOES MR. ALLIS SAY HE IS USING FOR SOLAR FACILITIES?

A. Mr. Allis says he is keeping the life spans the same as they are now. For example, he states the following:

> The life span estimates for the solar facilities are 35 years. Both of these estimates are consistent with the current life spans for these facilities that were adopted in Docket No 20210015-EI.[69]

Q. DID MR. ALLIS ACTUALLY KEEP THE LIFE SPAN ESTIMATES FOR THE SOLAR PRODUCTION FACILITIES THE SAME 35 YEARS AS CURRENTLY APPROVED?

[68] Exhibit WWD-6, page 2. This is the FPL response to Staff's Fourth Set of Interrogatories, No. 86.
[69] Exhibit NWA-1, pages 711-712.

A. No. For example, for Small Scale Solar Production Mr. Allis proposes a 25-S2.5, as shown on page 78 of his depreciation study.[70] A 25-S2.5 is a 25-year Average Service Life.

Mr. Allis shortened this solar life, which is one reason his proposed depreciation rate increases from the currently approved 3.03%, to his proposed 3.99%.

Q. FOR SPACE COAST SOLAR, DID MR. ALLIS ACTUALLY KEEP THE LIFE ESTIMATES SIMILAR TO THE CURRENTLY APPROVED?

A. No. As can be seen on page 78 of Mr. Allis' depreciation study, for Space Coast Solar the currently approved interim survivor curve is 50-R 2.5 for most of the accounts. Mr. Allis has replaced that with a 35-S2.5 interim survivor curve, which is shorter.

Q. DOES MR. ALLIS USING A 35-S2.5, INTERIM SURVIVOR CURVE MEAN THAT HE IS USING A 35-YEAR AVERAGE SERVICE LIFE?

A. Not when that is an **interim** survivor curve. When that is an **interim** survivor curve, the life is reduced by the final retirements, which are also part of the calculation. The effective life Mr. Allis uses is less than 35 years. This is one reason the current depreciation rate of 3.01% is increased to 4.26% for Space Coast Solar in Mr. Allis' proposal.

Q. FOR DISCOVERY SOLAR, DID MR. ALLIS ACTUALLY KEEP THE LIFE ESTIMATES SIMILAR TO THE CURRENTLY APPROVED?

[70] Exhibit NWA-1, page 78.

A. No. As can be seen on page 78 of Mr. Allis' depreciation study, for Discovery Solar the currently approved interim survivor curve is 50-R 2.5 for most of the accounts. Mr. Allis has replaced that with a 35-S2.5 interim survivor curve, which is shorter.

Q. DOES MR. ALLIS USING A 35-S2.5, INTERIM SURVIVOR CURVE MEAN THAT HE IS USING A 35-YEAR AVERAGE SERVICE LIFE FOR DISCOVERY SOLAR?

A. Not when that is an **interim** survivor curve. When that is an **interim** survivor curve, the life is reduced by the final retirements, which are also part of the calculation. The effective life Mr. Allis uses is less than 35 years. This is one reason the current depreciation rate of 3.00% for Discovery Solar is increased to 3.67% in Mr. Allis' proposal.

IX. DEPRECIATION RECOMMENDATION

Q. WHAT IS YOUR RECOMMENDATION PERTAINING TO MR. ALLIS' DEPRECIATION STUDY?

A. As a depreciation expert, I can state that Mr. Allis and the FPL filing did not provide the information reasonably needed to conduct the investigation into Mr. Allis' proposed "reserve transfers" (which investigation the Rule states is required "prior to changing depreciation rates").

In my opinion, Mr. Allis has not met the plain meaning of Commission Rules. I cannot recommend Mr. Allis' proposed "changing depreciation rates", when he has not met the requirements which must be met "prior to changing depreciation rates".

Q. ARE THERE OTHER FACTORS?

A. Yes. In addition, Mr. Allis says the following:

> The life span estimates for the solar facilities are 35 years. Both of these estimates are consistent with the current life spans for these facilities that were adopted in Docket No 20210015-EI.[71]

But we have proven that is not true.

This, along with the fact that Mr. Allis removed significant depreciation reserve from the production units that have the shortest lives, raises concerns about what is going on in Mr. Allis' depreciation study that we are not aware of. Mr. Allis' depreciation study contains tens of thousands of numbers created by Mr. Allis, as can be seen on pages 59 through 678 of his Exhibit NWA-1. It is impossible to obtain through discovery, examine in detail, and correct all the adjustments and assumptions Mr. Allis made in producing those tens of thousands of numbers. We have only a limited time and a limited number of allowed discovery requests. I cannot reasonably base the appropriate depreciation rates charged to ratepayers on a depreciation study which substantially relies upon assumptions, projections and/or estimates prepared on behalf of the utility by a witness that transferring money out of the depreciation reserve of five out of the six production units that have the shortest remaining lives, and only disclosed that was done in an April 14, 2025, discovery response which was provided over six weeks after the February 28, 2025 filing of the FPL direct case.

In my opinion, Mr. Allis' 2025 depreciation study cannot be trusted as the sole basis for raising the depreciation rates charged to ratepayers by over $170 million per year.

[71] Exhibit NWA-1, pages 711-712.

Q. WHAT DO YOU RECOMMEND?

A. The record demonstrates that the retirement dates for certain production units have changed, which should change some depreciation rates. I will make those appropriate changes in the section below. For most accounts, I recommend the use of the depreciation rates which the Commission has already found to be appropriate.

Q. DOES CONTINUING TO USE THE CURRENTLY APPROVED DEPRECIATION RATES MEAN THAT THE DEPRECIATION EXPENSE WILL BE THE SAME AS APPROVED IN THE PRIOR CASE?

A. No. At the same depreciation rate, the depreciation expense grows as the investment grows. For example, in the 2021 case, the Original Cost as of December 31, 2021, in Account 368.00, Line Transformers was $3,493,242,494.[72] At the currently approved depreciation rate of 2.87%[73] that is an annual depreciation expense of $100,256,060 at the Original Cost as of December 31, 2021.

In this current case, the Original Cost as of December 31, 2025, in Account 368.00, Line Transformers is $ 4,679,111,700.[74] At the same currently approved depreciation rate of 2.87%[75] that is an annual depreciation expense of $134,290,506 at the Original Cost as of December 31, 2025. At the same depreciation rate, the annual depreciation expense is $34,034,446 higher.

[72] Docket No. 20210015-EI, 2021 Depreciation Study, Exhibit NWA-1, page 101.
[73] Exhibit NWA-1, page 79 (current case).
[74] Exhibit NWA-1, page 79 (current case).
[75] Exhibit NWA-1, page 79 (current case).

Q. DOES CONTINUING TO USE THE CURRENTLY APPROVED DEPRECIATION RATES MEAN THAT THE DEPRECIATION EXPENSE WILL NOT GROW OVER TIME ALONG WITH THE GROWTH OF THE INVESTMENT IN AN ACCOUNT?

A. No. Each year, the Company applies the approved depreciation rate to the then-current investment amount.[76] Because of this, the depreciation expense grows in the same proportion as the investment amount grows. For example, if in the future the Original Cost in Account 368.00, Line Transformers will have grown to $6,000,000,000 then at the currently approved depreciation rate of 2.87%, the depreciation expense will also grow to $172,200,000.

At a given depreciation rate, the depreciation expense grows in the same proportion as the investment amount grows.

Q. DOES THE RECORD SHOW THAT SOME PRODUCTION UNITS EXPECTED RETIREMENT DATES HAVE CHANGED SINCE THE CURRENTLY APPROVED DEPRECIATION RATES WERE ESTABLISHED?

A. Yes. Mr. Allis states the following:

> The dates for Scherer and GCEC Units 4 and 5 have been updated from the existing estimates based on the current outlook for each facility, which have changed from the previous depreciation study.[77]

I accept the changes in the expected retirement dates for these units and have included in my recommendations the depreciation rates which incorporate these revised

[76] This calculation is often done monthly.
[77] Witness Allis direct testimony, page 26, lines 11-13.

retirement dates. I calculated these depreciation rates using the book depreciation reserves, not the adjusted reserves Mr. Allis created by his reserve transfers.[78]

In addition, Mr. Allis has proposed a restructuring of certain Solar Production Plant accounts, which restructuring does not significantly alter the depreciation rates.[79]

I recommend the continuance of the current Commission-approved depreciation rates for all accounts, except for the depreciation rates for Scherer and Gulf Clean Energy Center (GCEC) Units 4 and 5 that should be adjusted for the different retirement dates and the Solar Production Plant restructuring.

X. CONCLUSION

Q. WHAT DO YOU RECOMMEND?

A. For the reasons discussed in this testimony, I recommend the OPC depreciation rates shown on Exhibit WWD-8.

In addition, for the reasons discussed in this testimony, I recommend the OPC Dismantlement Annual Accrual shown on Exhibit WWD-5.

Q. PLEASE COMPARE YOUR DISMANTLEMENT ANNUAL ACCRUAL RECOMMENDATIONS TO MR. ALLIS' DISMANTLEMENT ANNUAL ACCRUAL RECOMMENDATIONS.

[78] See Exhibit WWD-7.

[79] On page 29 of his testimony, Mr. Allis discusses using a 35-year Average Service Life by utilizing a 35-S2.5 without a specific final retirement date. That produces an overall Solar Production Plant depreciation rate near 3.0% for the Solar Production Plant category, which is similar to the currently approved overall Solar Production Plant depreciation rate, which is near 3.0%. See page 78 of Exhibit NWA-1. I do not object to this structural change and have incorporated it into my proposed depreciation rates (using un-transferred book reserve). See Exhibit WWD-7.

A. The detailed differences between our proposed Dismantlement Annual Accrual can be seen on Exhibit WWD-5. The following table compares the annual dollar impact of these recommendations.

Figure 3:

FLORIDA POWER & LIGHT COMPANY
2026 AND 2027 DISMANTLEMENT ACCRUAL SUMMARY

Base/Clause	FPL Proposed Annual Accrual Effective 1/1/2026	OPC Proposed Annual Accrual Effective 1/1/2026	Difference From FPL Proposed Annual Amount
Total in Base Rate Dismantlement Accrual	$ 96,201,228	$ 41,869,736	$ (54,331,492)
Total in Clause Dismantlement Accrual	10,225,053	10,129,841	(95,213)
Total Dismantlement Accrual	**$ 106,426,282**	**$ 51,999,577**	**$ (54,426,705)**

Q. PLEASE COMPARE YOUR DEPRECIATION RATE RECOMMENDATIONS TO MR. ALLIS' DEPRECIATION RATE RECOMMENDATIONS.

A. The detailed differences between our proposed depreciation rates can be seen on Exhibit WWD-8. The following table compares annual dollar impact of these recommendations by category.

1 Figure 4:

COMPARISON OF THE ANNUAL ACCRUAL (DEPRECIATION EXPENSE) FOR CURRENT DEPRECIATION RATES COMPARED TO THE FPL AND OPC PROPOSED DEPRECIATION RATES						
	Current	Company Proposed		OPC Proposed		
	Depreciation Annual Amount	Depreciation Annual Amount	Increase From Current	Depreciation Annual Amount	Increase From Company	Increase From Current
STEAM PRODUCTION	58,319,229	83,434,548	25,115,319	62,164,657	(21,269,891)	3,845,428
NUCLEAR PLANT	220,324,940	235,868,370	15,543,430	220,324,938	(15,543,432)	(0)
COMBINED CYCLE	556,633,290	569,935,757	13,302,467	556,633,287	(13,302,470)	(0)
PEAKER PLANTS	41,280,802	37,277,091	(4,003,711)	41,280,798	4,003,707	0
SOLAR PRODUCTION	299,163,762	300,514,391	1,350,629	300,205,737	(308,654)	1,041,975
ENERGY STORAGE	48,894,184	49,273,466	48,894,183	48,894,183	(379,283)	0
TRANSMISSION	308,731,741	311,542,469	2,810,728	308,731,742	(2,810,727)	(0)
DISTRIBUTION	880,143,019	999,757,799	119,614,780	880,143,019	(119,614,780)	0
GENERAL PLANT	57,054,595	53,579,307	(3,475,288)	57,054,596	3,475,289	0
TOTAL DEPRECIABLE	2,470,545,562	2,641,183,198	219,152,537	2,475,432,957	(165,750,241)	4,887,403

2 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

3 A. Yes.

William Dunkel, Consultant
8625 Farmington Cemetery Road
Pleasant Plains, Illinois 62677

Qualifications

William Dunkel is a consultant in utility regulatory proceedings. He has participated in over 300 state regulatory proceedings as listed on the attached Relevant Work Experience. Mr. Dunkel is a member of the Society of Depreciation Professionals.

Mr. Dunkel has provided expert depreciation testimony and other services to state agencies throughout the country in numerous state regulatory proceedings.

Mr. Dunkel made a presentation pertaining to "The Largest Depreciation Issue that is Generally in Dispute in State Utility Depreciation Studies: Net Salvage" at the Society of Depreciation Professionals Conference held in September 2018 in Indianapolis, IN.

Mr. Dunkel made a presentation pertaining to Current Depreciation Issues in State Rate Case Proceedings at the Society of Depreciation Professionals 25th Annual Meeting held September 2011 in Atlanta, GA.

Mr. Dunkel made a presentation pertaining to Video Dial Tone at the NASUCA 1993 Mid-Year Meeting held in St. Louis.

Mr. Dunkel made a presentation to the NARUC Subcommittee on Economics and Finance at the NARUC Summer Meetings held in July 1992. That presentation was entitled "The Reason the Industry Wants to Eliminate Cost Based Regulation--Telecommunications is a Declining Cost Industry."

Mr. Dunkel has testified before the Illinois House of Representatives Subcommittee on Communications, as well as participated in numerous other schools and conferences pertaining to the utility industry.

Mr. Dunkel provides services almost exclusively to public agencies, including the Public Utilities Commission, the Public Counsel, Office of Attorney General, or the State Department of Administration in various states.

William Dunkel currently provides, or in the past has provided, services in state utility regulatory proceedings to the following clients:

The Public Utility Commission or the Staffs in the States of:

Arkansas	Maryland
Arizona	Mississippi
Delaware	Missouri
District of Columbia	New Mexico
Georgia	North Carolina
Guam	Utah
Illinois	Virginia
Kansas	Washington
Maine	U.S. Virgin Islands

The Office of the Public Advocate, or its equivalent, in the States of:

Alaska	Maryland
California	Massachusetts
Colorado	Michigan
Connecticut	Missouri
District of Columbia	Nebraska
Florida	New Jersey
Georgia	New Mexico
Hawaii	Ohio
Illinois	Oklahoma
Indiana	Pennsylvania
Iowa	Utah
Maine	Washington

The Department of Administration in the States of:

Illinois	South Dakota
Minnesota	Wisconsin

Mr. Dunkel graduated from the University of Illinois in February 1970 with a Bachelor of Science Degree in Engineering Physics, with emphasis on economics and other business-related subjects. He has taken several post-graduate courses since graduation.

Mr. Dunkel has taken the AT&T separations school which is normally provided to AT&T personnel.

Mr. Dunkel has taken the General Telephone separations school which is normally provided for training of the General Telephone Company personnel in separations.

Mr. Dunkel has completed an advanced depreciation program entitled “Forecasting Life and Salvage” offered by Depreciation Programs, Inc.

From 1970 to 1974, Mr. Dunkel was a design engineer for Sangamo Electric Company (Sangamo was later purchased by Schlumberger) designing electric watt-hour meters used in the electric utility industry. He was granted patent No. 3822400 for a solid state meter pulse initiator which was used in metering.

In April 1974, Mr. Dunkel was employed by the Illinois Commerce Commission in the Electric Section as a Utility Engineer. In November of 1975, he transferred to the Telephone Section of the Illinois Commerce Commission and from that time until July, 1980, he participated in essentially all telephone rate cases and other telephone rate matters that were set for hearing in the State of Illinois. During that period, he testified as an expert witness in numerous rate design cases and tariff filings in the areas of rate design, cost studies and separations. During the period 1975-1980, he was the Separations and Settlements expert for the Staff of the Illinois Commerce Commission.

From July 1977 until July 1980, Mr. Dunkel was a Staff member of the FCC-State Joint Board on Separations, concerning the "Impact of Customer Provision of Terminal Equipment on Jurisdictional Separations" in FCC Docket No. 20981 on behalf of the Illinois Commerce Commission. The FCC-State Joint Board is the national board that specifies the rules for separations in the telephone industry.

Since July 1980, Mr. Dunkel has been regularly employed as an independent consultant in state utility regulatory proceedings across the nation.

RELEVANT WORK EXPERIENCE OF WILLIAM DUNKEL

ALASKA

-	Cook Inlet Natural Gas Storage	
	Depreciation Rate Proceeding	Docket No. U-18-043
-	Golden Heart Utilities and College Utilities Corporation	
	Depreciation Rate Proceeding	Docket No. U-15-089
-	Chugach Electric	
	Depreciation Rate Proceeding	Docket No. U-09-097
-	Homer Electric	
	Depreciation Rate Proceeding	Docket No. U-09-077
-	TDX North Slope Generating	
	Depreciation Rate Proceeding	Docket No. U-21-089
-	TDX Sand Point Generating	
	Depreciation Rate Proceeding	Docket No. U-21-088
	Depreciation Rate Proceeding	Docket No. U-09-029
-	AWWU	
	Depreciation Rate Proceeding	Docket No. U-08-004
-	Enstar Natural Gas Company	
	Depreciation Rate Proceeding	Docket No. U-07-174
-	ML&P	
	Depreciation Rate Proceeding	Docket No. U-12-149
	Depreciation Rate Proceeding	Docket No. U-06-006
-	ACS of Anchorage	Docket No. U-01-34
-	ACS	
	General rate case	Docket Nos. U-01-83, U-01-85, U-01-87
	AFOR proceeding	Docket No. R-03-003
-	All Telephone Companies	
	Access charge proceeding	Docket No. R-01-001
-	Interior Telephone Company	Docket No. U-07-75
-	OTZ Telephone Cooperative	Docket No. U-03-85

ARIZONA

-	Citizens Communications Company, Arizona Gas Division	
	Depreciation Rates	Docket No. G-01032A-02
-	U.S. West Communications (Qwest)	
	General Rate Case/Price Cap Renewal	Docket No. T-01051B-03-0454
	Wholesale cost/UNE case	Docket No. T-00000A-00-0194
	General rate case	Docket No. E-1051-93-183
	Depreciation case	Docket No. T-01051B-97-0689
	General rate case/AFOR proceeding	Docket No. T-01051B-99-0105
	AFOR proceeding	Docket No. T-01051B-03-0454

ARKANSAS	
- Southwestern Bell Telephone Company	Docket No. 83-045-U
CALIFORNIA	
(on behalf of The Utility Reform Network (TURN))	
- Southern California Edison Company	Docket No. 16-09-001
(on behalf of the Office of Ratepayer Advocates (ORA))	
- Kerman Telephone General Rate Case	A.02-01-004
(on behalf of the California Cable Television Association)	
- General Telephone of California	I.87-11-033
- Pacific Bell	
Fiber Beyond the Feeder Pre-Approval Requirement	
COLORADO	
- Mountain Bell Telephone Company	
General Rate Case	Docket No. 96A-218T et al.
Call Trace Case	Docket No. 92S-040T
Caller ID Case	Docket No. 91A-462T
General Rate Case	Docket No. 90S-544T
Local Calling Area Case	Docket No. 1766
General Rate Case	Docket No. 1720
General Rate Case	Docket No. 1700
General Rate Case	Docket No. 1655
General Rate Case	Docket No. 1575
Measured Services Case	Docket No. 1620
- Independent Telephone Companies	
Cost Allocation Methods Case	Docket No. 89R-608T
CONNECTICUT	
- Connecticut Yankee Gas Company	
Depreciation Study	Docket No. 24-12-01
Depreciation Study	Docket No. 18-05-10
- Connecticut Natural Gas Corporation	
Depreciation Study	Docket No. 23-11-02
Depreciation Study	Docket No. 18-05-16
- Southern Connecticut Gas Company	
Depreciation Study	Docket No. 23-11-02
General Rate Case	Docket No. 17-05-42
- Connecticut Light & Power	
Depreciation Study	Docket No. 17-10-46
- United Illuminating Company	

General Rate Case	Docket No. 22-08-08
General Rate Case	Docket No. 16-06-04
- Connecticut Water Company	
Depreciation Study	Docket No. 23-08-32

DELAWARE

- Diamond State Telephone Company	
General Rate Case	PSC Docket No. 82-32
General Rate Case	PSC Docket No. 84-33
Report on Small Centrex	PSC Docket No. 85-32T
General Rate Case	PSC Docket No. 86-20
Centrex Cost Proceeding	PSC Docket No. 86-34

DISTRICT OF COLUMBIA

- Washington Gas Light Company	
Depreciation issues	Formal Case No. 1091 & 1093
- Potomac Electric Power Company	
Depreciation issues	Formal Case No. 1076
Depreciation issues	Formal Case No. 1053
- C&P Telephone Company of D.C.	
Depreciation issues	Formal Case No. 926

FCC

- Review of jurisdictional separations	FCC Docket No. 96-45
- Developing a Unified Intercarrier Compensation Regime	CC Docket No. 01-92

FLORIDA

- Duke Energy Florida, LLC	
Depreciation issues	Docket No. 20240025-EI
- BellSouth, GTE, and Sprint	
Fair and reasonable rates	Undocketed Special Project

GEORGIA

- Atlanta Gas Light Company	
General Rate Proceeding	Docket No. 42315
General Rate Proceeding	Docket No. 31647
- Georgia Power Company	
General Rate Proceeding	Docket No. 42516
- Southern Bell Telephone & Telegraph Co.	
General Rate Proceeding	Docket No. 3231-U
General Rate Proceeding	Docket No. 3465-U
General Rate Proceeding	Docket No. 3286-U

General Rate Proceeding	Docket No. 3393-U

HAWAII

- Kauai Island Utility Cooperative	
Depreciation Issues	Docket No. 2024-0224
General Rate Proceeding	Docket No. 2022-0208
- Hawaii Gas	
Depreciation Issues	Docket No. 2024-0158
- GTE Hawaiian Telephone Company	
Depreciation/separations issues	Docket No. 94-0298
Resale case	Docket No. 7702

ILLINOIS

- Commonwealth Edison Company	
General Rate Proceeding	Docket No. 80-0546
General Rate Proceeding	Docket No. 82-0026
Section 50	Docket No. 59008
Section 55	Docket No. 59064
Section 50	Docket No. 59314
Section 55	Docket No. 59704
- Central Illinois Public Service	
Section 55	Docket No. 58953
Section 55	Docket No. 58999
Section 55	Docket No. 59000
Exchange of Facilities (Illinois Power)	Docket No. 59497
General Rate Increase	Docket No. 59784
Section 55	Docket No. 59677
- South Beloit	
General Rate Case	Docket No. 59078
- Illinois Power	
Section 55	Docket No. 59281
Interconnection	Docket No. 59435
- Verizon North Inc. and Verizon South Inc.	Docket No. 02-0560
DSL Waiver Petition Proceeding	
- Geneseo Telephone Company	
EAS case	Docket No. 99-0412
- Central Telephone Company	
(Staunton merger)	Docket No. 78-0595
- General Telephone & Electronics Co.	
Usage sensitive service case	Docket Nos. 98-0200/98-0537
General rate case (on behalf of CUB)	Docket No. 93-0301
(Usage sensitive rates)	Docket No. 79-0141
(Data Service)	Docket No. 79-0310

	(Certificate)	Docket No. 79-0499
	(Certificate)	Docket No. 79-0500
-	General Telephone Co.	Docket No. 80-0389
-	SBC	
	Imputation Requirement	Docket No. 04-0461
	Implement UNE Law	Docket No. 03-0323
	UNE Rate Case	Docket No. 02-0864
	Alternative Regulation Review	Docket No. 98-0252
-	Ameritech (Illinois Bell Telephone Company)	
	Area code split case	Docket No. 94-0315
	General Rate Case	Docket No. 83-0005
	(Centrex filing)	Docket No. 84-0111
	General Rate Proceeding	Docket No. 81-0478
	(Call Lamp Indicator)	Docket No. 77-0755
	(Com Key 1434)	Docket No. 77-0756
	(Card dialers)	Docket No. 77-0757
	(Concentration Identifier)	Docket No. 78-0005
	(Voice of the People)	Docket No. 78-0028
	(General rate increase)	Docket No. 78-0034
	(Dimension)	Docket No. 78-0086
	(Customer controlled Centrex)	Docket No. 78-0243
	(TAS)	Docket No. 78-0031
	(Ill. Consolidated Lease)	Docket No. 78-0473
	(EAS Inquiry)	Docket No. 78-0531
	(Dispute with GTE)	Docket No. 78-0576
	(WUI vs. Continental Tel.)	Docket No. 79-0041
	(Carle Clinic)	Docket No. 79-0132
	(Private line rates)	Docket No. 79-0143
	(Toll data)	Docket No. 79-0234
	(Dataphone)	Docket No. 79-0237
	(Com Key 718)	Docket No. 79-0365
	(Complaint - switchboard)	Docket No. 79-0380
	(Porta printer)	Docket No. 79-0381
	(General rate case)	Docket No. 79-0438
	(Certificate)	Docket No. 79-0501
	(General rate case)	Docket No. 80-0010
	(Other minor proceedings)	Docket No. various
-	Home Telephone Company	Docket No. 80-0220
-	Northwestern Telephone Company	
	Local and EAS rates	Docket No. 79-0142
	EAS	Docket No. 79-0519

INDIANA

- Indiana-American Water Company	
Depreciation issues	Cause No. 44992
- Indiana Michigan Power Company (I&M)	
Depreciation issues	Cause No. 44075
Depreciation issues	Cause No. 42959
- Public Service of Indiana (PSI)	
Depreciation issues	Cause No. 39584
- Indianapolis Power and Light Company	
Depreciation issues	Cause No. 39938

IOWA

- U S West Communications, Inc.	
Local Exchange Competition	Docket No. RMU-95-5
Local Network Interconnection	Docket No. RPU-95-10
General Rate Case	Docket No. RPU-95-11

KANSAS

- Black Hills/Kansas Gas Utility Company	
General rate proceeding	Docket No. 14-BHCG-502-RTS
- Kansas Gas Services	
General rate proceeding	Docket No. 12-KGSG-838-RTS
- Westar Energy, Inc.	
General rate proceeding	Docket No. 18-WSEE-328-RTS
General rate proceeding	Docket No. 12-WSEE-112-RTS
General rate proceeding	Docket No. 08-WSEE-1041-RTS
- Midwest Energy, Inc.	
General rate proceeding	Docket No. 11-MDWE-609-RTS
General rate proceeding	Docket No. 08-MDWE-594-RTS
- Generic Depreciation Proceeding	Docket No. 08-GIMX-1142-GIV
- Kansas City Power & Light Company	
General rate proceeding	Docket No. 15-KCPE-116-RTS
General rate proceeding	Docket No. 12-KCPE-764-RTS
General rate proceeding	Docket No. 10-KCPE-415-RTS
- Atmos Energy Corporation	
General rate proceeding	Docket No. 12-ATMG-564-RTS
General rate proceeding	Docket No. 08-ATMG-280-RTS
- Sunflower Electric Power Corporation	
Depreciation rate study	Docket No. 08-SEPE-257-DRS
- Southwestern Bell Telephone Company	
Commission Investigation of the KUSF	Docket No. 98-SWBT-677-GIT
- Rural Telephone Service Company	
Audit and General rate proceeding	Docket No. 00-RRLT-083-AUD
Request for supplemental KUSF	Docket No. 00-RRLT-518-KSF

-	Southern Kansas Telephone Company	
	Audit and General rate proceeding	Docket No. 01-SNKT-544-AUD
-	Pioneer Telephone Company	
	Audit and General rate proceeding	Docket No. 01-PNRT-929-AUD
-	Craw-Kan Telephone Cooperative, Inc.	
	Audit and General rate proceeding	Docket No. 01-CRKT-713-AUD
-	Sunflower Telephone Company, Inc.	
	Audit and General rate proceeding	Docket No. 01-SFLT-879-AUD
-	Bluestem Telephone Company, Inc.	
	Audit and General rate proceeding	Docket No. 01-BSST-878-AUD
-	Home Telephone Company, Inc.	
	Audit and General rate proceeding	Docket No. 02-HOMT-209-AUD
-	Wilson Telephone Company, Inc.	
	Audit and General rate proceeding	Docket No. 02-WLST-210-AUD
-	S&T Telephone Cooperative Association, Inc.	
	Audit and General rate proceeding	Docket No. 02-S&TT-390-AUD
-	Blue Valley Telephone Company, Inc.	
	Audit and General rate proceeding	Docket No. 02-BLVT-377-AUD
-	JBN Telephone Company	
	Audit and General rate proceeding	Docket No. 02-JBNT-846-AUD
-	S&A Telephone Company	
	Audit and General rate proceeding	Docket No. 03-S&AT-160-AUD
-	Wheat State Telephone Company, Inc.	
	Audit and General rate proceeding	Docket No. 03-WHST-503-AUD
-	Haviland Telephone Company, Inc.	
	Audit and General rate proceeding	Docket No. 03-HVDT-664-RTS

MAINE

-	Versant Power	
	General rate proceeding	Docket No. 2022-255
-	Northern Utilities, Inc. (Unitil)	
	General rate proceeding	Docket No. 2017-065
-	Emera	
	General rate proceeding	Docket No. 2013-443
-	Central Maine Power Company	
	General rate proceeding	Docket No. 2022-152
	General rate proceeding	Docket No. 2013-168
	General rate proceeding	Docket No. 2007-215
-	New England Telephone Company	
	General rate proceeding	Docket No. 92-130
-	Verizon	
	AFOR investigation	Docket No. 2005-155

MARYLAND

- Washington Gas Light Company
  - Depreciation rate proceeding — Case No. 9103
  - Depreciation Rate Case — Case No. 8960
- Baltimore Gas and Electric Company
  - Depreciation rate proceeding — Case No. 9610
  - Depreciation rate proceeding — Case No. 9355
  - Depreciation rate proceeding — Case No. 9096
- PEPCO
  - General rate proceeding — Case No. 9286
  - General rate proceeding — Case No. 9217
  - General rate proceeding — Case No. 9092
- Delmarva Power & Light Company
  - General rate proceeding — Case No. 9285
- Chesapeake and Potomac Telephone Company
  - General rate proceeding — Case No. 7851
  - Cost Allocation Manual Case — Case No. 8333
  - Cost Allocation Issues Case — Case No. 8462
- Verizon Maryland
  - PICC rate case — Case No. 8862
  - USF case — Case No. 8745
- Chesapeake Utilities Corporation
  - General rate proceeding — Case No. 9062
- Columbia Gas of Maryland
  - General rate proceeding — Case No. 9680

MASSACHUSETTS

- Eversource Energy (NSTAR Electric Company and Western Massachusetts Electric Company)
  - Depreciation Issues — Case No. D.P.U. 17-005
- National Grid (Massachusetts Electric Company/Nantucket Electric Company)
  - Depreciation Issues — Case No. D.P.U. 15-155

MICHIGAN

- Wisconsin Electric Power Company
  - Depreciation Rate Case — Case No. U-15981
- SEMCO Energy Gas Company
  - Depreciation Rate Case — Case No. U-15778
- Michigan Consolidated Gas Company
  - Depreciation Rate Case — Case No. U-15699
- Consumers Energy Company
  - Depreciation Rate Case — Case No. U-21176
  - Depreciation Rate Case — Case No. U-20849
  - Depreciation Rate Case — Case No. U-15629

MINNESOTA	
- Access charge (all companies)	Docket No. P-321/CI-83-203
- U. S. West Communications, Inc. (Northwestern Bell Telephone Co.)	
Centrex/Centron proceeding	Docket No. P-421/91-EM-1002
General rate proceeding	Docket No. P-321/M-80-306
Centrex Dockets	MPUC No. P-421/M-83-466
	MPUC No. P-421/M-84-24
	MPUC No. P-421/M-84-25
	MPUC No. P-421/M-84-26
General rate proceeding	MPUC No. P-421/GR-80-911
General rate proceeding	MPUC No. P-421/GR-82-203
General rate case	MPUC No. P-421/GR-83-600
WATS investigation	MPUC No. P-421/CI-84-454
Access charge case	MPUC No. P-421/CI-85-352
Access charge case	MPUC No. P-421/M-86-53
Toll Compensation case	MPUC No. P-999/CI-85-582
Private Line proceeding	Docket No. P-421/M-86-508
- AT&T	
Intrastate Interexchange	Docket No. P-442/M-87-54
MISSISSIPPI	
- South Central Bell	
General rate filing	Docket No. U-4415
MISSOURI	
- AmerenUE	
Electric rate proceeding	ER-2010-0036
Electric rate proceeding	ER-2008-0318
- American Water Company	
General rate proceeding	WR-2008-0311
- Empire District Electric Company	
Depreciation rates	ER-2008-0093
- AmerenUE	
Electric rate proceeding	ER-2007-0002
- Southwestern Bell	
General rate proceeding	TR-79-213
General rate proceeding	TR-80-256
General rate proceeding	TR-82-199
General rate proceeding	TR-86-84
General rate proceeding	TC-89-14, et al.
Alternative Regulation	TC-93-224/TO-93-192
- United Telephone Company	

Depreciation proceeding	TR-93-181
- All companies	
Extended Area Service	TO-86-8
EMS investigation	TO-87-131
Cost of Access Proceeding	TR-2001-65

NEBRASKA

- SourceGas Distribution	
Depreciation proceeding	NG-0079
- Black Hills Nebraska Gas	
General Rate Proceeding	NG-0109

NEW JERSEY

- Mid-Atlantic Offshore Development, LLC	BPU Docket No. ER24-2564
- Atlantic City Electric Company	
General Rate Proceeding	BPU Docket No. ER18080925
- Rockland Electric Company	
General Rate Proceeding	BPU Docket No. ER16050428
- New Jersey Natural Gas Company	
General Rate Proceeding	BPU Docket No. GR19030420
General Rate Proceeding	BPU Docket No. GR15111304
- South Jersey Gas Company	
General Rate Proceeding	BPU Docket No. GR13111137
- Atlantic City Electric Company	
General Rate Proceeding	BPU Docket No. ER12121071 OAL Docket No. PUC00617-2013
- Aqua New Jersey, Inc.	
General Rate Proceeding	BPU Docket No. WR20010056
- New Jersey Bell Telephone Company	
General rate proceeding	Docket No. 802-135
General rate proceeding	BPU No. 815-458 OAL No. 3073-81
Phase I - General rate case	BPU No. 8211-1030 OAL No. PUC10506-82
General rate case	BPU No. 848-856 OAL No. PUC06250-84
Division of regulated from competitive services	BPU No. TO87050398 OAL No. PUC 08557-87
Customer Request Interrupt	Docket No. TT 90060604

NEW MEXICO

- Public Service Company of New Mexico	
Depreciation issues	Case No. 15-00261-UT

	Depreciation issues	Case No. 10-00086-UT
	Depreciation issues	Case No. 08-00273-UT
-	U.S. West Communications, Inc.	
	E-911 proceeding	Case No. 92-79-TC
	General rate proceeding	Case No. 92-227-TC
	General rate/depreciation proceeding	Case No. 3008
	Subsidy Case	Case No. 3325
	USF Case	Case No. 3223
-	VALOR Communications	
	Subsidy Case	Case No. 3300
	Interconnection Arbitration	Case No. 3495

NEW YORK

-	Niagara Mohawk Power Corporation	
	Depreciation Rates	Docket Nos. 24-E-0322 & 24-G-0323

OHIO

-	Ohio Bell Telephone Company	
	General rate proceeding	Docket No. 79-1184-TP-AIR
	General rate increase	Docket No. 81-1433-TP-AIR
	General rate increase	Docket No. 83-300-TP-AIR
	Access charges	Docket No. 83-464-TP-AIR
-	General Telephone of Ohio	
	General rate proceeding	Docket No. 81-383-TP-AIR
-	United Telephone Company	
	General rate proceeding	Docket No. 81-627-TP-AIR

OKLAHOMA

-	Public Service of Oklahoma	
	General Rate Case	Cause No. PUD 202200093
	General Rate Case	Cause No. PUD 202100055
	General Rate Case	Cause No. PUD 201800097
	General Rate Case	Cause No. PUD 201700151
	Depreciation Case	Cause No. 96-0000214
-	Oklahoma Gas and Electric Company	
	General Rate Case	Cause No. PUD 202300087
	General Rate Case	Cause No. PUD 202100164
	General Rate Case	Cause No. PUD 201800140
	General Rate Case	Cause No. PUD 201700496
-	Oklahoma Natural Gas Company	
	General Rate Case	Cause No. PUD 202100063

PENNSYLVANIA

- GTE North, Inc.	
Interconnection proceeding	Docket No. A-310125F002
- Bell Telephone Company of Pennsylvania	
Alternative Regulation proceeding	Docket No. P-00930715
Automatic Savings	Docket No. R-953409
Rate Rebalance	Docket No. R-00963550
- Enterprise Telephone Company	
General rate proceeding	Docket No. R-922317
- All companies	
InterLATA Toll Service Invest.	Docket No. I-910010
Joint Petition for Global Resolution of Telecommunications Proceedings	Docket Nos. P-00991649, P-00991648, M-00021596
- GTE North and United Telephone Company	
Local Calling Area Case	Docket No. C-902815
- Verizon	
Joint Application of Bell Atlantic and GTE for Approval of Agreement and Plan of Merger	Docket Nos. A-310200F0002, A-311350F0002, A-310222F0002, A-310291F0003
Access Charge Complaint Proceeding	Docket No. C-200271905

SOUTH DAKOTA

- Northwestern Bell Telephone Company	
General rate proceeding	Docket No. F-3375

TENNESSEE
(on behalf of Time Warner Communications)

- BellSouth Telephone Company	
Avoidable costs case	Docket No. 96-00067

UTAH

- Questar Gas Company	
Depreciation rate proceeding	Docket No. 13-057-19
- Rocky Mountain Power	
Depreciation rate proceeding	Docket No. 13-035-02
- U.S. West Communications (Mountain Bell Telephone Company)	
General rate case	Docket No. 84-049-01
General rate case	Docket No. 88-049-07
800 Services case	Docket No. 90-049-05
General rate case/ incentive regulation	Docket No. 90-049-06/90-049-03
General rate case	Docket No. 92-049-07
General rate case	Docket No. 95-049-05
General rate case	Docket No. 97-049-08

Qwest Price Flexibility-Residence	Docket No. 01-2383-01
Qwest Price Flexibility-Business	Docket No. 02-049-82
Qwest Price Flexibility-Residence	Docket No. 03-049-49
Qwest Price Flexibility-Business	Docket No. 03-049-50
- Carbon/Emery	
General rate case/USF eligibility	Docket No. 05-2302-01

VIRGIN ISLANDS, U.S.

- Virgin Islands Telephone Company	
General rate case	Docket No. 264
General rate case	Docket No. 277
General rate case	Docket No. 314
General rate case	Docket No. 316

VIRGINIA

- General Telephone Company of the South	
Jurisdictional allocations	Case No. PUC870029
Separations	Case No. PUC950019

WASHINGTON

- US West Communications, Inc.	
Interconnection case	Docket No. UT-960369
General rate case	Docket No. UT-950200
- All Companies-	Analyzed the local calling areas in the State

WISCONSIN

- Wisconsin Bell Telephone Company	
Private line rate proceeding	Docket No. 6720-TR-21
General rate proceeding	Docket No. 6720-TR-34

FPL'S RESPONSES TO OPC INTERROGATORIES AND PODS
INDEX

Florida Power & Light Company
Docket No. 20250011-EI
OPC's Second Set of Interrogatories
Interrogatory No. 102
Page 1 of 2

QUESTION:
Dismantlement Study.

a. Please provide the tables in the dismantlement study expected to be filed by FPL on or about February 28, 2025, in Excel with the formulas included and working. Include the links among the Excel tabs. These should at least include, but are not necessarily limited to, the tables in the dismantlement study filed by FPL on or about February 28, 2025, similar to (or most similar to) the pages 9-11, pages 13-18, page 20, pages 22-24, pages 26-28, page 30, pages 67-71, and pages 74-124 filed by FPL in Docket No. 20210015-EI in Exhibit JKT-1.

b. Please identify the workpapers in Excel with the formulas included and working which support the numbers used in the Dismantlement Cost Summaries provided in response to part (a). For example, this should include the workpapers which support each number shown on the version of dismantlement study filed by FPL on or about February 28, 2025, of the Ft. Myers Dismantlement Cost Summary (comparable to the previously most recent version of the Ft. Myers Dismantlement Cost Summary filed by FPL on page 87 of Exhibit JTK-1 in Docket No. 20210015-EI). Include the links among the Excel tabs

RESPONSE:
a.&b. Please refer to excel file "2025 Study Sections_Dismantlement.xlsx" and the files identified below within the "Dismantlement Workpapers" folder included in FPL's response to OPC's First Request for Production, No. 15.

Dismantlement Workpapers
Cape Canaveral Dismantlement Cost Estimate.xlsx
Dania Beach Dismantlement Cost Estimate.xlsx
Daniel Dismantlement Cost Estimate.xlsx
Echo River Battery Storage Dismantlement Cost Estimate.xlsx
Fort Myers Dismantlement Cost Estimate.xlsx
FPL - Dismantlement Study - Cost Summary.xlsx
FPL - Dismantlement Study - Detailed Cost Summary.xlsx
Gulf Clean Energy Center (Crist) Dismantlement Cost Estimate.xlsx
Lansing Smith Dismantlement Cost Estimate.xlsx
Lauderdale Dismantlement Cost Estimate.xlsx
Manatee Dismantlement Cost Estimate.xlsx
Manatee Energy Storage Dismantlement Cost Estimate.xlsx
Martin Dismantlement Cost Estimate.xlsx
Okeechobee Dismantlement Cost Estimate.xlsx

Florida Power & Light Company
Docket No. 20250011-EI
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Dismantlement Workpapers
Okeechobee Solar Dismantlement Cost Estimate.xlsx
Pea Ridge Dismantlement Cost Estimate.xlsx
Port Everglades Dismantlement Cost Estimate.xlsx
Riviera Beach Dismantlement Cost Estimate.xlsx
Sanford Dismantlement Cost Estimate.xlsx
Scherer Dismantlement Cost Estimate.xlsx
Turkey Point Dismantlement Cost Estimate.xlsx
West County Dismantlement Cost Estimate.xlsx

Florida Power & Light Company
Docket No. 20250011-EI
OPC's First Request for Production
Request No. 15
Page 1 of 1

QUESTION:
Testimony and Exhibits. Within two weeks after filing all testimony and exhibits attached to testimony, please provide any and all workpapers used to develop all testimony and exhibits attached to testimony. For any workpapers created electronically in Excel, please provide those spreadsheets with all formulas and calculations intact. For any workpapers created electronically in a PDF file, please provide that in searchable format.

RESPONSE:
Please see responsive documents provided. In general, where a witness cross-references or relies upon a different witness, workpapers are provided only for the primary (referenced) witness.

For FPL witness Buttress, details supporting the annual benchmarking analysis are designated as Highly Sensitive Information, as that term is used in the Confidentiality Agreements in use in this proceeding. Supporting files will be made available for inspection at the offices of Shutts & Bowen LLP, located at 215 South Monroe Street, Suite 804, Tallahassee, Florida 32301, provided the reviewing party has executed the Confidentiality Agreement and remains in compliance with the requirements of the Confidentiality Agreement associated with the review of Highly Sensitive Information.

For FPL witness Whitley, please note confidential attachments pertaining to the AURORA model's input and output files are configuration files that can only be opened through the use of a software application that is proprietary to Energy Exemplar. These configuration files contain data that is provided in Mr. Whitley's other support files provided with this response, along with output information derived through the AURORA model. Upon request, FPL can detail and demonstrate, under appropriate confidentiality protections, how the confidential AURORA files were used in deriving FPL's proposed resource additions.

FLORIDA POWER & LIGHT COMPANY	
OKEECHOBEE	2024 Cost Estimate
Generating Unit(s):	Units #1
Fuel Type:	Natural Gas
Function:	Natural Gas Fired Combined Cycle
Number of Units:	1

Worksheet Contents and Usage Notes

Contents:

FLORIDA POWER & LIGHT COMPANY

OKEECHOBEE	2024 Cost Estimate
Generating Unit(s):	Units #1
Fuel Type:	Natural Gas
Function:	Natural Gas Fired Combined Cycle
Number of Units:	1

Dismantlement Cost Summary Table Assumptions:	
Labor Rate ($/hour)	$65.00
Contingency	15%
Indirect Cost	5%

FLORIDA POWER & LIGHT COMPANY
OKEECHOBEE POWER PLANT

SUMMARY OF ESTIMATED DISMANTLEMENT COST AS OF 2024

	COMPONENT	ALLOCATION	MATERIAL COST	LABOR AND OTHER COST	EQUIPMENT COST	TOTAL DISMANTLEMENT COST	SCRAP VALUE	NET DISMANTLEMENT COST
	(1)		(2)	(3)	(4)	(5)	(6)	(7)
UNIT 1								
	COMBUSTION TURBINE AND GENERATOR	100%	577,377	1,387,606	308,336	2,273,319	(1,880,750)	392,569
	COOLING TOWER	100%	449,184	704,966	301,314	1,455,464	(52,333)	1,403,131
	ELECTRICAL	100%	105	776,726	20,264	797,095	-	797,095
	GENERATOR STEP-UP TRANSFORMERS	100%	23,946	303,051	33,406	360,404	(1,213,567)	(853,164)
	HEAT RECOVERY STEAM GENERATOR	100%	196,642	1,742,614	525,460	2,464,715	(1,109,934)	1,354,781
	STEAM TURBINE AND GENERATOR	100%	357,316	3,188,288	371,238	3,916,842	(990,565)	2,926,277
	UNIT 1 SUBTOTAL					**11,267,839**	**(5,247,149)**	**6,020,689**
	PROJECT INDIRECTS	5%				563,392	-	563,392
	CONTINGENCY	15%				1,690,176	-	1,690,176
	TOTAL UNIT 1		**1,604,570**	**8,103,252**	**1,560,016**	**13,521,406**	**(5,247,149)**	**8,274,257**
COMMON								
	SITE DEMOLITION	100%	28,785	363,654	240,624	633,063	-	633,063
	WATER INTAKE	100%	928	70,206	8,058	79,193	(11,040)	68,154
	ADMINISTRATIVE BUILDING	100%	89,214	302,699	138,037	529,950	-	529,950
	SETTLING PONDS	100%	1,756,116	2,500,460	1,333,025	5,589,601	(9,005)	5,580,596
	CONCRETE VAULTS & MANHOLES	100%	104,714	213,141	39,596	357,450	-	357,450
	OTHER BUILDING - LARGE	100%	4,200	146,349	93,868	244,417	-	244,417
	COLLECTIVE SWITCHYARD	100%	34,154	106,677	43,853	184,685	(8,699)	175,986
	GAS YARD	100%	2,149	16,530	3,307	21,985	(4,957)	17,028
	OIL WATER SEPARATORS	100%	1,706	6,560	2,865	11,131	(3,415)	7,716
	SEEDING & GRADING	100%	-	3,949,500	-	3,949,500	-	3,949,500
	EARTHWORK	100%	39,663	115,424	157,310	312,397	-	312,397
	FUEL OIL TANKS - SMALL	100%	1,551	11,020	3,161	15,732	(12,080)	3,652
	OTHER FUEL EQUIPMENT	100%	-	256,146	-	256,146	-	256,146
	ALL OTHER TANKS - SMALL	100%	1,950	9,888	3,091	14,929	(5,760)	9,169
	ALL OTHER TANKS - MEDIUM	100%	10,278	55,207	17,111	82,597	(46,400)	36,197
	ALL OTHER TANKS - LARGE	100%	3,048	167,830	50,730	221,607	(92,240)	129,367
	SUBTOTAL					**12,504,384**	**(193,596)**	**12,310,788**
	PROJECT INDIRECTS	5%				625,219	-	625,219
	CONTINGENCY	15%				1,875,658	-	1,875,658
	TOTAL COMMON		**2,078,456**	**8,291,293**	**2,134,635**	**15,005,261**	**(193,596)**	**14,811,665**
	TOTAL OKEECHOBEE PLANT		**3,683,026**	**16,394,545**	**3,694,652**	**28,526,668**	**(5,440,746)**	**23,085,922**
	CAVENDISH HYDROGEN					2,333,425	(503,863)	1,829,562
	TOTAL PROJECT COST					**30,860,093**	**(5,944,609)**	**24,915,484**

Component Tag	Allocation	DESCRIPTION	LOOKUP VALUE	INPUT COMPONENT NUMBER	INPUT MW	QUANTITY PER ONE COMPONENT PER MW	QUANTITY	UNIT	UNIT MATERIAL COST	TOTAL MATERIAL COST	LABOR HOURS	TOTAL LABOR HOURS	TOTAL LABOR COST	UNIT EQUIPMENT COST	TOTAL EQUIPMENT COST	TOTAL SUBCONTRACTOR COST	TOTAL DISMANTLEMENT COST	SALVAGE VALUE PER QUANTITY	TOTAL SCRAP VALUE	NET DISMANTLEMENT COST
Heat Recovery Steam Generator	Control Building	Concrete Removal (Walls)	Heat Recovery Steam Generator Control Building Concrete Removal (Walls)	3.00	376.60	0.000		cy		0.00	2.66	0.00	0.00	72.00	0.00			0.00	0.00	
Heat Recovery Steam Generator	Control Building	Concrete Removal (Slab)	Heat Recovery Steam Generator Control Building Concrete Removal (Slab)	3.00	376.60	0.000		cy		0.00	2.66	0.00	0.00	72.00	0.00			0.00	0.00	
Heat Recovery Steam Generator	Control Building	Torch Reinforcing Flush with Floor	Heat Recovery Steam Generator Control Building Torch Reinforcing Flush with Floor				181	ea		0.00	0.04	6.87	446.50	0.05	9.04		456		0.00	456
Heat Recovery Steam Generator	Control Building	Disposal Offsite	Heat Recovery Steam Generator Control Building Disposal Offsite				18	ls	48.00	867.69		0.00	0.00		0.00		868		0.00	868
Heat Recovery Steam Generator	Control Building	Prefabricated Structure	Heat Recovery Steam Generator Control Building Prefabricated Structure	3.00	376.60	9.600	10,846	sf		0.00	0.00	26.03	1691.99	0.15	1626.91		3,319	0.00	0.00	3,319
Heat Recovery Steam Generator	Control Building	Haul 5 mi round trip (9 cy dump truck)	Heat Recovery Steam Generator Control Building Haul 5 mi round trip (9 cy dump truck)				7	cy		0.00	0.11	0.77	50.05	5.50	38.50		89		0.00	89
Heat Recovery Steam Generator	Control Building	Disposal Offsite	Heat Recovery Steam Generator Control Building Disposal Offsite				0	ls	150.00	45.00		0.00	0.00		0.00		45		0.00	45
																			0.00	
		Enclosures																	0.00	
Heat Recovery Steam Generator	Enclosures	Prefabricated Structure	Heat Recovery Steam Generator Enclosures Prefabricated Structure	3.00	376.60	13.679	15,455	sf		0.00	0.00	74.18	4821.81	0.30	4636.36		9,458	0.00	0.00	9,458
Heat Recovery Steam Generator	Enclosures	Selective removal of electrical components	Heat Recovery Steam Generator Enclosures Selective removal of electrical components	3.00	376.60	0.002	2	ls		0.00	64.00	144.61	9399.94		0.00		9,400	0.00	0.00	9,400
Heat Recovery Steam Generator	Enclosures	Haul 20 mi round trip (9 cy dump truck)	Heat Recovery Steam Generator Enclosures Haul 20 mi round trip (9 cy dump truck)				10	ton		0.00		0.00	0.00		0.00	235.00	235		0.00	235
Heat Recovery Steam Generator	Enclosures	Disposal Offsite	Heat Recovery Steam Generator Enclosures Disposal Offsite				1	ls	150.00	75.00		0.00	0.00		0.00		75		0.00	75
																			0.00	
		Interconnecting Piping																	0.00	
Heat Recovery Steam Generator	Interconnecting Piping	Piping 4" - 8" carbon steel (15 lb/lf)	Heat Recovery Steam Generator Interconnecting Piping Piping 4" - 8" carbon steel (15 lb/lf)	3.00	376.60	0.660	746	lf		0.00	0.01	7.46	484.68		0.00		485	1.20	-894.80	(410)
Heat Recovery Steam Generator	Interconnecting Piping	Piping 8" - 14" carbon steel (28 lb/lf)	Heat Recovery Steam Generator Interconnecting Piping Piping 8" - 14" carbon steel (28 lb/lf)	3.00	376.60	1.700	1,921	lf		0.00	0.02	38.41	2496.86		0.00		2,497	2.24	-4302.28	(1,805)
Heat Recovery Steam Generator	Interconnecting Piping	Piping 16" & larger carbon steel (150 lb/lf)	Heat Recovery Steam Generator Interconnecting Piping Piping 16" & larger carbon steel (150 lb/lf)	3.00	376.60	0.300	339	lf		0.00	0.01	2.03	132.19		0.00		132	12.00	-4067.28	(3,935)
Heat Recovery Steam Generator	Interconnecting Piping	Large Excavator with Shear Attachment	Heat Recovery Steam Generator Interconnecting Piping Large Excavator with Shear Attachment	3.00	376.60	0.000	0	mth		0.00		0.00	0.00	22500.00	4500.00		4,500	0.00	0.00	4,500
Heat Recovery Steam Generator	Interconnecting Piping	Haul 20 mi round trip (9 cy dump truck)	Heat Recovery Steam Generator Interconnecting Piping Haul 20 mi round trip (9 cy dump truck)	3.00	376.60	0.300	58	ton		0.00		0.00	0.00		0.00	3433.60	3,434	0.00	0.00	3,434
																			0.00	
		Total HRSG & Stack																		
										0.00		0.00	0.00		0.00				0.00	
		Steam Turbine and Generator								0.00		0.00	0.00		0.00				0.00	
																			0.00	
		Excavation																	0.00	
Steam Turbine and Generator	Excavation	Excavation & Load onto Trucks	Steam Turbine and Generator Excavation Excavation & Load onto Trucks	1.00	393.30	0.200	119	cy		0.00	0.14	16.61	1079.81	8.55	1014.54		2,094	0.00	0.00	2,094
Steam Turbine and Generator	Excavation	Haul Stockpile to Backfill (9 cy dump truck)	Steam Turbine and Generator Excavation Haul Stockpile to Backfill (9 cy dump truck)				119	cy		0.00	0.06	6.64	431.92	2.75	326.32		758		0.00	758
Steam Turbine and Generator	Excavation	Maintaining Stockpile On-site	Steam Turbine and Generator Excavation Maintaining Stockpile On-site				119	cy		0.00	0.03	3.56	231.39	0.50	59.33		291		0.00	291
																			0.00	
		Backfill																	0.00	
Steam Turbine and Generator	Backfill	Loading/Haul/Dump from Stockpile 500 ft	Steam Turbine and Generator Backfill Loading/Haul/Dump from Stockpile 500 ft				2018	cy		0.00	0.03	52.47	3410.42	3.40	6861.20		10,272		0.00	10,272
Steam Turbine and Generator	Backfill	Backfill & Compaction 12" Layers	Steam Turbine and Generator Backfill Backfill & Compaction 12" Layers				2018	cy		0.00	0.16	322.88	20987.20	6.92	13964.56		34,952		0.00	34,952
Steam Turbine and Generator	Backfill	Stone Base 2A	Steam Turbine and Generator Backfill Stone Base 2A				3,734	tns	22.00	82148.00		0.00	0.00		0.00		82,148		0.00	82,148
																			0.00	
		Concrete Base Slabs																	0.00	
Steam Turbine and Generator	Concrete Base Slabs	Concrete Removal	Steam Turbine and Generator Concrete Base Slabs Concrete Removal	1.00	393.30	4.000	2,373	cy		0.00	1.00	2373.20	154258.00	36.00	85435.20		239,693	0.00	0.00	239,693
Steam Turbine and Generator	Concrete Base Slabs	Torch Reinforcing Flush with Floor	Steam Turbine and Generator Concrete Base Slabs Torch Reinforcing Flush with Floor				23,732	ea		0.00	1.33	31563.56	2051631.40	0.05	1186.60		2,052,818		0.00	2,052,818
Steam Turbine and Generator	Concrete Base Slabs	Haul 5 mi round trip (9 cy dump truck)	Steam Turbine and Generator Concrete Base Slabs Haul 5 mi round trip (9 cy dump truck)				2,373	cy		0.00	0.11	261.05	16968.38	5.50	13052.60		30,021		0.00	30,021
Steam Turbine and Generator	Concrete Base Slabs	Disposal Offsite	Steam Turbine and Generator Concrete Base Slabs Disposal Offsite				238	ls	48.00	11424.00		0.00	0.00		0.00		11,424		0.00	11,424
																			0.00	
		Concrete Pedestals & Columns																	0.00	
Steam Turbine and Generator	Concrete Pedestals & Columns	Concrete Removal (Walls)	Steam Turbine and Generator Concrete Pedestals & Columns Concrete Removal (Walls)	1.00	393.30	2.300	1,365	cy		0.00	1.33	1814.90	117968.81	36.00	49125.24		167,094	0.00	0.00	167,094
Steam Turbine and Generator	Concrete Pedestals & Columns	Torch Reinforcing Flush with Floor	Steam Turbine and Generator Concrete Pedestals & Columns Torch Reinforcing Flush with Floor				13,646	ea		0.00	0.04	518.54	33705.37	0.05	682.30		34,388		0.00	34,388
Steam Turbine and Generator	Concrete Pedestals & Columns	Haul 5 mi round trip (9 cy dump truck)	Steam Turbine and Generator Concrete Pedestals & Columns Haul 5 mi round trip (9 cy dump truck)				1,365	cy		0.00	0.11	150.10	9756.82	5.50	7505.25		17,262		0.00	17,262
Steam Turbine and Generator	Concrete Pedestals & Columns	Disposal Offsite	Steam Turbine and Generator Concrete Pedestals & Columns Disposal Offsite				137	ls	48.00	6576.00		0.00	0.00		0.00		6,576		0.00	6,576
																			0.00	
		Miscellaneous Foundations & Pads																	0.00	
Steam Turbine and Generator	Miscellaneous Foundations & Pads	Concrete Removal	Steam Turbine and Generator Miscellaneous Foundations & Pads Concrete Removal	1.00	393.30	0.300	178	cy		0.00	1.33	236.73	15387.24	36.00	6407.64		21,795	0.00	0.00	21,795
Steam Turbine and Generator	Miscellaneous Foundations & Pads	Torch Reinforcing Flush with Floor	Steam Turbine and Generator Miscellaneous Foundations & Pads Torch Reinforcing Flush with Floor				1,780	ea		0.00	0.04	67.64	4396.35	0.05	89.00		4,485		0.00	4,485
Steam Turbine and Generator	Miscellaneous Foundations & Pads	Haul 5 mi round trip (9 cy dump truck)	Steam Turbine and Generator Miscellaneous Foundations & Pads Haul 5 mi round trip (9 cy dump truck)				178	cy		0.00	0.11	19.58	1272.63	5.50	978.95		2,252		0.00	2,252
Steam Turbine and Generator	Miscellaneous Foundations & Pads	Disposal Offsite	Steam Turbine and Generator Miscellaneous Foundations & Pads Disposal Offsite				18	ls	48.00	864.00		0.00	0.00		0.00		864		0.00	864
																			0.00	
		Housing/Enclosure																	0.00	
Steam Turbine and Generator	Housing/Enclosure	Structural Steel	Steam Turbine and Generator Housing/Enclosure Structural Steel	1.00	393.30	0.400	237	ton		0.00	1.00	237.32	15425.80		0.00		15,426	0.00	0.00	15,426
Steam Turbine and Generator	Housing/Enclosure	Structural Steel - Pipe Gallery/Bridge	Steam Turbine and Generator Housing/Enclosure Structural Steel - Pipe Gallery/Bridge	1.00	393.30	0.160	95	ton		0.00	1.00	94.93	6170.32		0.00		6,170	0.00	0.00	6,170
Steam Turbine and Generator	Housing/Enclosure	Stairs/Grating/Railing	Steam Turbine and Generator Housing/Enclosure Stairs/Grating/Railing	1.00	393.30	0.090	53	ton		0.00	2.00	106.79	6941.61		0.00		6,942	0.00	0.00	6,942
Steam Turbine and Generator	Housing/Enclosure	Miscellaneous Metals	Steam Turbine and Generator Housing/Enclosure Miscellaneous Metals	1.00	393.30	0.040	24	ton		0.00	2.00	47.46	3085.16		0.00		3,085	0.00	0.00	3,085
Steam Turbine and Generator	Housing/Enclosure	Metal Wall Panels (24 ga)	Steam Turbine and Generator Housing/Enclosure Metal Wall Panels (24 ga)	1.00	393.30	45.500	26,995	sf		0.00	0.00	53.99	3509.37		0.00		3,509	0.08	2159.61	1,350
Steam Turbine and Generator	Housing/Enclosure	Generator - Metal Framing & Steel Panels	Steam Turbine and Generator Housing/Enclosure Generator - Metal Framing & Steel Panels	1.00	393.30	122.700	72,798	sf		0.00	0.03	1965.54	127760.33		0.00		127,760	0.00	0.00	127,760
Steam Turbine and Generator	Housing/Enclosure	Steam Turbine - Metal Framing Steel Panels & Covers	Steam Turbine and Generator Housing/Enclosure Steam Turbine - Metal Framing Steel Panels & Covers	1.00	393.30	40.900	24,266	sf		0.00	0.02	582.38	37854.91		0.00		37,855	0.00	0.00	37,855
Steam Turbine and Generator	Housing/Enclosure	Large Excavator with Shear Attachment	Steam Turbine and Generator Housing/Enclosure Large Excavator with Shear Attachment				3	mth		0.00		0.00	0.00	22500.00	67500.00		67,500		0.00	67,500
Steam Turbine and Generator	Housing/Enclosure	Haul 20 mi round trip (9 cy dump truck)	Steam Turbine and Generator Housing/Enclosure Haul 20 mi round trip (9 cy dump truck)				527	ton		0.00		0.00	0.00		0.00	31198.40	31,198		0.00	31,198
Steam Turbine and Generator	Housing/Enclosure	Salvage Value (Steel)	Steam Turbine and Generator Housing/Enclosure Salvage Value (Steel)				448	tons		0.00		0.00	0.00		0.00			150.00	-67200.00	(67,200)
Steam Turbine and Generator	Housing/Enclosure	Disposal Offsite	Steam Turbine and Generator Housing/Enclosure Disposal Offsite				3	ls	150.00	510.00		0.00	0.00		0.00		510		0.00	510
																			0.00	
		Supporting Enclosures																	0.00	
Steam Turbine and Generator	Supporting Enclosures	Two Smaller Bldgs - Metal Framing & Steel Panels	Steam Turbine and Generator Supporting Enclosures Two Smaller Bldgs - Metal Framing & Steel Panels	1.00	393.30	38.200	22,664	sf		0.00	0.00	108.79	7071.19	0.30	6799.22		13,870	0.00	0.00	13,870
Steam Turbine and Generator	Supporting Enclosures	Haul 20 mi round trip (9 cy dump truck)	Steam Turbine and Generator Supporting Enclosures Haul 20 mi round trip (9 cy dump truck)				105	ton		0.00		0.00	0.00		0.00	6216.00	6,216		0.00	6,216
Steam Turbine and Generator	Supporting Enclosures	Disposal Offsite	Steam Turbine and Generator Supporting Enclosures Disposal Offsite				5	ls	150.00	675.00		0.00	0.00		0.00		675		0.00	675
																			0.00	
		Equipment																	0.00	
Steam Turbine and Generator	Equipment	Removal of steam turbine	Steam Turbine and Generator Equipment Removal of steam turbine	1.00	393.30	1.442	855	ea		0.00	1.50	1282.95	83391.87		0.00		83,392	0.00	0.00	83,392
Steam Turbine and Generator	Equipment	Removal of generator	Steam Turbine and Generator Equipment Removal of generator	1.00	393.30	1.054	625	ea		0.00	1.50	937.65	60947.34		0.00		60,947	0.00	0.00	60,947
Steam Turbine and Generator	Equipment	Condenser	Steam Turbine and Generator Equipment Condenser	1.00	393.30	1.361	807	ea		0.00	3.00	2422.44	157458.85		0.00		157,459	0.00	0.00	157,459
Steam Turbine and Generator	Equipment	Condenser Pumps	Steam Turbine and Generator Equipment Condenser Pumps	1.00	393.30	2.000	2	ea		0.00	20.00	40.00	2600.00		0.00		2,600	0.00	0.00	2,600
Steam Turbine and Generator	Equipment	Cooling Water Pumps	Steam Turbine and Generator Equipment Cooling Water Pumps	1.00	393.30	4.000	4	ea		0.00	12.00	48.00	3120.00		0.00		3,120	0.00	0.00	3,120
Steam Turbine and Generator	Equipment	Lube Oil Cooler	Steam Turbine and Generator Equipment Lube Oil Cooler	1.00	393.30	2.000	2	ea		0.00	6.00	12.00	780.00		0.00		780	0.00	0.00	780
Steam Turbine and Generator	Equipment	Lube Oil Storage Tank 9'-6" x 21'-0"	Steam Turbine and Generator Equipment Lube Oil Storage Tank 9'-6" x 21'-0"	1.00	393.30	1.000	1	ea		0.00	16.00	16.00	1040.00		0.00		1,040	0.00	0.00	1,040
Steam Turbine and Generator	Equipment	Air Dryer & Air Receiver	Steam Turbine and Generator Equipment Air Dryer & Air Receiver	1.00	393.30	1.000	1	ea		0.00	32.00	32.00	2080.00		0.00		2,080	0.00	0.00	2,080
Steam Turbine and Generator	Equipment	Blowdown Tank	Steam Turbine and Generator Equipment Blowdown Tank	1.00	393.30	1.000	1	ea		0.00	12.00	12.00	780.00		0.00		780	0.00	0.00	780
Steam Turbine and Generator	Equipment	Air Compressor	Steam Turbine and Generator Equipment Air Compressor	1.00	393.30	1.000	1	ea		0.00	16.00	16.00	1040.00		0.00		1,040	0.00	0.00	1,040
Steam Turbine and Generator	Equipment	Electro-Hydraulic Control Skid	Steam Turbine and Generator Equipment Electro-Hydraulic Control Skid	1.00	393.30	1.000	1	ea		0.00	12.00	12.00	780.00		0.00		780	0.00	0.00	780
Steam Turbine and Generator	Equipment	Seal Oil Pump	Steam Turbine and Generator Equipment Seal Oil Pump	1.00	393.30	1.000	1	ea		0.00	10.00	10.00	650.00		0.00		650	0.00	0.00	650
Steam Turbine and Generator	Equipment	Chemical Pot Feeder	Steam Turbine and Generator Equipment Chemical Pot Feeder	1.00	393.30	2.000	2	ea		0.00	12.00	24.00	1560.00		0.00		1,560	0.00	0.00	1,560
Steam Turbine and Generator	Equipment	Stator Cooling Unit 10'-6" x 19'-6"	Steam Turbine and Generator Equipment Stator Cooling Unit 10'-6" x 19'-6"	1.00	393.30	1.000	1	ea		0.00	20.00	20.00	1300.00		0.00		1,300	0.00	0.00	1,300
Steam Turbine and Generator	Equipment	Hydrogen Gas Dryer Unit	Steam Turbine and Generator Equipment Hydrogen Gas Dryer Unit	1.00	393.30	1.000	1	ea		0.00	6.00	6.00	390.00		0.00		390	0.00	0.00	390
Steam Turbine and Generator	Equipment	H2/CO2 Purity Indicator Panel & Measuring Rack	Steam Turbine and Generator Equipment H2/CO2 Purity Indicator Panel & Measuring Rack	1.00	393.30	1.000	1	ea		0.00	6.00	6.00	390.00		0.00		390	0.00	0.00	390
Steam Turbine and Generator	Equipment	Steam Jet Air Injector Skid	Steam Turbine and Generator Equipment Steam Jet Air Injector Skid	1.00	393.30	1.000	1	ea		0.00	12.00	12.00	780.00		0.00		780	0.00	0.00	780
Steam Turbine and Generator	Equipment	Gland Steam Condenser	Steam Turbine and Generator Equipment Gland Steam Condenser	1.00	393.30	1.000	1	ea		0.00	10.00	10.00	650.00		0.00		650	0.00	0.00	650
Steam Turbine and Generator	Equipment	Gland Steam Exhauster	Steam Turbine and Generator Equipment Gland Steam Exhauster	1.00	393.30	1.000	1	ea		0.00	6.00	6.00	390.00		0.00		390	0.00	0.00	390
Steam Turbine and Generator	Equipment	Steel Tanks Along Pipe Gallery 10,000 gals	Steam Turbine and Generator Equipment Steel Tanks Along Pipe Gallery 10,000 gals	1.00	393.30	0.004	0	ea		0.00	20.00	0.08	5.20		0.00		5	0.00	0.00	5
Steam Turbine and Generator	Equipment	Large Excavator with Shear Attachment	Steam Turbine and Generator Equipment Large Excavator with Shear Attachment				5	mth		0.00		0.00	0.00	22500.00	105750.00		105,750		0.00	105,750
Steam Turbine and Generator	Equipment	Haul 20 mi round trip (9 cy dump truck)	Steam Turbine and Generator Equipment Haul 20 mi round trip (9 cy dump truck)				1,798	ton		0.00		0.00	0.00		0.00	106441.60	106,442		0.00	106,442
Steam Turbine and Generator	Equipment	Salvage Value (Steel)	Steam Turbine and Generator Equipment Salvage Value (Steel)				1,293	tons		0.00		0.00	0.00		0.00			160.00	-206879.50	(206,880)
Steam Turbine and Generator	Equipment	Salvage Value (Copper)	Steam Turbine and Generator Equipment Salvage Value (Copper)				188	tons		0.00		0.00	0.00		0.00			3000.00	-562590.79	(562,591)
Steam Turbine and Generator	Equipment	Salvage Value (Stainless Steel)	Steam Turbine and Generator Equipment Salvage Value (Stainless Steel)				404	tons		0.00		0.00	0.00		0.00			350.00	-141309.23	(141,309)
																			0.00	
		Interconnecting Piping																	0.00	
Steam Turbine and Generator	Interconnecting Piping	Piping 4" - 8" carbon steel (15 lb/lf)	Steam Turbine and Generator Interconnecting Piping Piping 4" - 8" carbon steel (15 lb/lf)	1.00	393.30	2.000	1,187	lf		0.00	0.01	11.87	771.29		0.00		771	1.20	-1423.92	(653)
Steam Turbine and Generator	Interconnecting Piping	Piping 8" - 14" carbon steel (64 lb/lf)	Steam Turbine and Generator Interconnecting Piping Piping 8" - 14" carbon steel (64 lb/lf)	1.00	393.30	2.970	1,762	lf		0.00	0.02	35.24	2290.73		0.00		2,291	5.12	-9021.96	(6,731)
Steam Turbine and Generator	Interconnecting Piping	Piping 16" & larger carbon steel (150 lb/lf)	Steam Turbine and Generator Interconnecting Piping Piping 16" & larger carbon steel (150 lb/lf)	1.00	393.30	0.000		lf		0.00	0.01	0.00	0.00		0.00			12.00	0.00	
Steam Turbine and Generator	Interconnecting Piping	Large Excavator with Shear Attachment	Steam Turbine and Generator Interconnecting Piping Large Excavator with Shear Attachment				0	mth		0.00	12.00	2.40	156.00	22500.00	4500.00		4,656	0.00	0.00	4,656
Steam Turbine and Generator	Interconnecting Piping	Haul 20 mi round trip (9 cy dump truck)	Steam Turbine and Generator Interconnecting Piping Haul 20 mi round trip (9 cy dump truck)				65	ton		0.00		0.00	0.00		0.00	3848.00	3,848	0.00	0.00	3,848
																			0.00	
		Total Steam & Turbine Generator																		
										0.00		0.00	0.00		0.00				0.00	
		Generator Step-Up Transformers (GSU)								0.00		0.00	0.00		0.00				0.00	
																			0.00	
		Excavation																	0.00	
Generator Step-Up Transformers	Excavation	Excavation & Load onto Trucks	Generator Step-Up Transformers Excavation Excavation & Load onto Trucks	4.00	1723.10	0.040	276	cy		0.00	0.14	38.60	2508.83	8.55	2357.20		4,866	0.00	0.00	4,866
Generator Step-Up Transformers	Excavation	Haul Stockpile to Backfill (9 cy dump truck)	Generator Step-Up Transformers Excavation Haul Stockpile to Backfill (9 cy dump truck)				276	cy		0.00	0.06	15.44	1003.53	2.75	758.16		1,762		0.00	1,762
Generator Step-Up Transformers	Excavation	Maintaining Stockpile On-site	Generator Step-Up Transformers Excavation Maintaining Stockpile On-site				276	cy		0.00	0.03	8.27	537.61	0.50	137.85		675		0.00	675
																			0.00	
		Backfill																	0.00	
Generator Step-Up Transformers	Backfill	Loading/Haul/Dump from Stockpile 500 ft	Generator Step-Up Transformers Backfill Loading/Haul/Dump from Stockpile 500 ft	4.00	1723.10	0.150	483	cy		0.00	0.03	12.56	816.27	3.40	1642.20		2,458	0.00	0.00	2,458
Generator Step-Up Transformers	Backfill	Backfill & Compaction 12" Layers	Generator Step-Up Transformers Backfill Backfill & Compaction 12" Layers	4.00	1723.10	0.150	483	cy		0.00	0.16	77.28	5023.20	6.92	3342.36		8,366	0.00	0.00	8,366
Generator Step-Up Transformers	Backfill	Stone Base 2A	Generator Step-Up Transformers Backfill Stone Base 2A	4.00	1723.10	0.300	894	tns	18.00	16092.00		0.00	0.00		0.00		16,092	0.00	0.00	16,092
																			0.00	
		Concrete Base Slabs																	0.00	
Generator Step-Up Transformers	Concrete Base Slabs	Concrete Removal	Generator Step-Up Transformers Concrete Base Slabs Concrete Removal	4.00	1723.10	0.038	258	cy		0.00	1.00	258.47	16800.23	36.00	9304.74		26,105	0.00	0.00	26,105
Generator Step-Up Transformers	Concrete Base Slabs	Torch Reinforcing Flush with Floor	Generator Step-Up Transformers Concrete Base Slabs Torch Reinforcing Flush with Floor				2,585	ea		0.00	0.04	98.22	6384.09	0.05	129.23		6,513		0.00	6,513
Generator Step-Up Transformers	Concrete Base Slabs	Haul 5 mi round trip (9 cy dump truck)	Generator Step-Up Transformers Concrete Base Slabs Haul 5 mi round trip (9 cy dump truck)				258	cy		0.00	0.11	28.43	1848.02	5.50	1421.56		3,270		0.00	3,270
Generator Step-Up Transformers	Concrete Base Slabs	Disposal Offsite	Generator Step-Up Transformers Concrete Base Slabs Disposal Offsite				26	ls	48.00	1248.00		0.00	0.00		0.00		1,248		0.00	1,248
																			0.00	
		Concrete Containment & Fire Walls																	0.00	
Generator Step-Up Transformers	Concrete Containment & Fire Walls	Concrete Removal (Walls)	Generator Step-Up Transformers Concrete Containment & Fire Walls Concrete Removal (Walls)	4.00	1723.10	0.034	234	cy		0.00	1.00	234.34	15232.20	36.00	8436.30		23,669	0.00	0.00	23,669
Generator Step-Up Transformers	Concrete Containment & Fire Walls	Torch Reinforcing Flush with Floor	Generator Step-Up Transformers Concrete Containment & Fire Walls Torch Reinforcing Flush with Floor				2,343	ea		0.00	0.04	89.05	5788.24	0.05	117.17		5,905		0.00	5,905
Generator Step-Up Transformers	Concrete Containment & Fire Walls	Haul 5 mi round trip (9 cy dump truck)	Generator Step-Up Transformers Concrete Containment & Fire Walls Haul 5 mi round trip (9 cy dump truck)				234	cy		0.00	0.11	25.78	1675.54	5.50	1288.88		2,964		0.00	2,964
Generator Step-Up Transformers	Concrete Containment & Fire Walls	Disposal Offsite	Generator Step-Up Transformers Concrete Containment & Fire Walls Disposal Offsite				24	ls	48.00	1152.00		0.00	0.00		0.00		1,152		0.00	1,152
																			0.00	
		Miscellaneous Foundations & Pads																	0.00	
Generator Step-Up Transformers	Miscellaneous Foundations & Pads	Concrete Removal	Generator Step-Up Transformers Miscellaneous Foundations & Pads Concrete Removal	4.00	1723.10	0.003	23	cy		0.00	1.00	22.74	1478.42	36.00	818.82		2,297	0.00	0.00	2,297
Generator Step-Up Transformers	Miscellaneous Foundations & Pads	Torch Reinforcing Flush with Floor	Generator Step-Up Transformers Miscellaneous Foundations & Pads Torch Reinforcing Flush with Floor				227	ea		0.00	0.04	8.64	561.80	0.05	11.37		573		0.00	573
Generator Step-Up Transformers	Miscellaneous Foundations & Pads	Haul 5 mi round trip (9 cy dump truck)	Generator Step-Up Transformers Miscellaneous Foundations & Pads Haul 5 mi round trip (9 cy dump truck)				23	cy		0.00	0.11	2.50	162.63	5.50	125.10		288		0.00	288
Generator Step-Up Transformers	Miscellaneous Foundations & Pads	Disposal Offsite	Generator Step-Up Transformers Miscellaneous Foundations & Pads Disposal Offsite				3	ls	48.00	144.00		0.00	0.00		0.00		144		0.00	144
																			0.00	
		Framing																	0.00	
Generator Step-Up Transformers	Framing	Structural Steel	Generator Step-Up Transformers Framing Structural Steel	4.00	1723.10	0.001	6	tons		0.00	1.00	5.51	358.40		0.00		358	150.00	-827.09	(469)
Generator Step-Up Transformers	Framing	Stairs/Grating Railing	Generator Step-Up Transformers Framing Stairs/Grating Railing	4.00	1723.10	0.001	3	ton		0.00	2.00	6.89	448.01		0.00		448	150.00	-516.93	(69)
Generator Step-Up Transformers	Framing	Miscellaneous Metals	Generator Step-Up Transformers Framing Miscellaneous Metals	4.00	1723.10	0.001	3	ton		0.00	2.00	6.89	448.01		0.00		448	150.00	-516.93	(69)
Generator Step-Up Transformers	Framing	Haul 20 mi round trip (9 cy dump truck)	Generator Step-Up Transformers Framing Haul 20 mi round trip (9 cy dump truck)				12	ton		0.00	0.11	1.36	88.71		0.00	734.45	823		0.00	823
																			0.00	
		Enclosures																	0.00	
		18'-6" x 19'-6" (ht 12 ft)																	0.00	
Generator Step-Up Transformers	Enclosures 18'-6" x 19'-6" (ht 12 ft)	Prefabricated Structure - Excitation Compartment	Generator Step-Up Transformers Enclosures (18'-6" x 19'-6" ht 12 ft) Prefabricated Structure - Excitation Compartment	4.00	1723.10	0.700	4,825	sf		0.00	0.00	23.16	1505.30	0.15	723.70		2,229	0.00	0.00	2,229
Generator Step-Up Transformers	Enclosures 18'-6" x 19'-6" (ht 12 ft)	Selective removal of electrical components	Generator Step-Up Transformers Enclosures (18'-6" x 19'-6" ht 12 ft) Selective removal of electrical components	4.00	1723.10	0.000	1	ea		0.00	32.00	44.11	2867.24		0.00		2,867	0.00	0.00	2,867
Generator Step-Up Transformers	Enclosures 18'-6" x 19'-6" (ht 12 ft)	Haul 5 mi round trip (9 cy dump truck)	Generator Step-Up Transformers Enclosures (18'-6" x 19'-6" ht 12 ft) Haul 5 mi round trip (9 cy dump truck)				11	ton		0.00		0.00	0.00		0.00	651.20	651		0.00	651
Generator Step-Up Transformers	Enclosures 18'-6" x 19'-6" (ht 12 ft)	Disposal Offsite	Generator Step-Up Transformers Enclosures (18'-6" x 19'-6" ht 12 ft) Disposal Offsite				1	ls	150.00	75.00		0.00	0.00		0.00		75		0.00	75
																			0.00	
		Enclosures																	0.00	
		28'-0" x 50'-0" (ht 12 ft)																	0.00	
Generator Step-Up Transformers	Enclosures 28'-0" x 50'-0" (ht 12 ft)	Prefabricated Structure - Electrical Equipment Enclosure	Generator Step-Up Transformers Enclosures (28'-0" x 50'-0" ht 12 ft) Prefabricated Structure - Electrical Equipment Enclosure	4.00	1723.10	2.700	18,609	sf		0.00	0.00	89.33	5806.16	0.15	2791.42		8,598	0.00	0.00	8,598
Generator Step-Up Transformers	Enclosures 28'-0" x 50'-0" (ht 12 ft)	Selective removal of electrical components	Generator Step-Up Transformers Enclosures (28'-0" x 50'-0" ht 12 ft) Selective removal of electrical components	4.00	1723.10	0.000	1	ea		0.00	36.00	77.19	5017.67		0.00		5,018	0.00	0.00	5,018
Generator Step-Up Transformers	Enclosures 28'-0" x 50'-0" (ht 12 ft)	Haul 5 mi round trip (9 cy dump truck)	Generator Step-Up Transformers Enclosures (28'-0" x 50'-0" ht 12 ft) Haul 5 mi round trip (9 cy dump truck)				11	ton		0.00		0.00	0.00		0.00	651.20	651		0.00	651
Generator Step-Up Transformers	Enclosures 28'-0" x 50'-0" (ht 12 ft)	Disposal Offsite	Generator Step-Up Transformers Enclosures (28'-0" x 50'-0" ht 12 ft) Disposal Offsite				1	ls	150.00	75.00		0.00	0.00		0.00		75		0.00	75
																			0.00	
		Equipment																	0.00	
Generator Step-Up Transformers	Equipment	Step-Up Transformer - Combustion	Generator Step-Up Transformers Equipment Step-Up Transformer - Combustion	4.00	1723.10	170.000	680	ea		0.00	1.13	768.40	49946.00		0.00		49,946	0.00	0.00	49,946
Generator Step-Up Transformers	Equipment	Auxiliary Transformer - Combustion	Generator Step-Up Transformers Equipment Auxiliary Transformer - Combustion	2.00	1723.10	70.000	140	ea		0.00	2.56	358.40	23296.00		0.00		23,296		0.00	23,296
Generator Step-Up Transformers	Equipment	Generator Breaker - Combustion	Generator Step-Up Transformers Equipment Generator Breaker - Combustion	4.00	1723.10	1.000	4	ea		0.00	8.00	32.00	2080.00		0.00		2,080	0.00	0.00	2,080
Generator Step-Up Transformers	Equipment	Step-up Transformer - Steam (342 tons)	Generator Step-Up Transformers Equipment Step-up Transformer - Steam (342 tons)	1.00	1723.10	342.000	342	ea		0.00	1.13	386.46	25119.90		0.00		25,120		0.00	25,120
Generator Step-Up Transformers	Equipment	Excitation Transformer - Steam (100 tons)	Generator Step-Up Transformers Equipment Excitation Transformer - Steam (100 tons)	1.00	1723.10	100.000	100	ea		0.00	2.21	221.00	14365.00		0.00		14,365	0.00	0.00	14,365
Generator Step-Up Transformers	Equipment	Swgr and PT Compartment - Steam	Generator Step-Up Transformers Equipment Swgr and PT Compartment - Steam	1.00	1723.10	1.000	1	ea		0.00	12.00	12.00	780.00		0.00		780	0.00	0.00	780
Generator Step-Up Transformers	Equipment	Isolated Phase Bus Duct (Aluminum) - Large (200 lbs/lf)	Generator Step-Up Transformers Equipment Isolated Phase Bus Duct (Aluminum) - Large (200 lbs/lf)	4.00	1723.10	0.300	2,068	lf		0.00	0.15	310.16	20160.27		0.00	12240.90	32,401	400.00	-827088.00	(794,687)
Generator Step-Up Transformers	Equipment	Isolated Phase Bus Duct (Aluminum) - Small (75 lbs/lf)	Generator Step-Up Transformers Equipment Isolated Phase Bus Duct (Aluminum) - Small (75 lbs/lf)	4.00	1723.10	0.040	276	lf		0.00	0.08	20.68	1344.02		0.00	612.05	1,956	150.00	-41354.40	(39,398)
Generator Step-Up Transformers	Equipment	Haul 20 mi round trip (9 cy dump truck)	Generator Step-Up Transformers Equipment Haul 20 mi round trip (9 cy dump truck)				1,262	ton		0.00		0.00	0.00		0.00	74710.40	74,710	0.00	0.00	74,710
Generator Step-Up Transformers	Equipment	Salvage Value (Steel)	Generator Step-Up Transformers Equipment Salvage Value (Steel)				360	tons		0.00		0.00	0.00		0.00			160.00	-57664.00	(57,664)
Generator Step-Up Transformers	Equipment	Salvage Value (Copper)	Generator Step-Up Transformers Equipment Salvage Value (Copper)				95	tons		0.00		0.00	0.00		0.00			3000.00	-285600.00	(285,600)
Generator Step-Up Transformers	Equipment	Disposal Offsite	Generator Step-Up Transformers Equipment Disposal Offsite				34	ls	150.00	5160.00		0.00	0.00		0.00		5,160	0.00	0.00	5,160
																			0.00	
		Total Generator Step-Up Transformers (GSU)																		
		$0.00 Electrical																		
										0.00		0.00	0.00		0.00				0.00	
		Plant								0.00		0.00	0.00		0.00				0.00	
																			0.00	
Electrical		*Electrical*		4.00	1723.10											650000.00	650,000		0.00	650,000
																			0.00	
		Enclosures																	0.00	
Electrical	Enclosures	Prefabricated Structure - Electrical Equipment Enclosure	Electrical Enclosures Prefabricated Structure - Electrical Equipment Enclosure	4.00	1723.10	19.600	135091.04	sf		0.00	0.00	648.44	42148.40	0.15	20263.66		62,412	0.00	0.00	62,412
Electrical	Enclosures	Selective removal of electrical components	Electrical Enclosures Selective removal of electrical components	4.00	1723.10	0.001	6.89	ea		0.00	188.00	1295.77	84225.13		0.00		84,225	0.00	0.00	84,225
Electrical	Enclosures	Haul 5 mi round trip (9 cy dump truck)	Electrical Enclosures Haul 5 mi round trip (9 cy dump truck)				15	ton		0.00		0.00	0.00		0.00	352.50	353	0.00	0.00	353
Electrical	Enclosures	Disposal Offsite	Electrical Enclosures Disposal Offsite				1	ls	150.00	105.00		0.00	0.00		0.00		105	0.00	0.00	105
																			0.00	
		Total Electrical																		
										0.00		0.00	0.00		0.00				0.00	
																			0.00	

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QUESTION:
Depreciation & Dismantlement Studies. Starting on page 48, line 20 of witness Ned Allis' testimony, it is stated that:

> "There were certain depreciable groups for which either there are negative reserves (which result in higher depreciation rates than is typical for the assets studied) or for which the future book accruals are negative. I recommend transfers between depreciable groups to address these instances. Specifically, reserve transfers are recommended for most combined cycle generation facilities between capital spare parts and non-capital spare parts accounts, other fossil production sites, solar accounts, and for Accounts 371 and 392. In other instances, reserve at retired steam generation facilities were transferred to combined cycle or combustion turbine plants still in service at the same generating site. The net impact of all these transfers on accumulated depreciation is zero, as they are merely transfers between depreciable groups.
>
> Generally, the transfers are all also within the same function of plant and, as a result, the impact on functional book reserves is also zero. Approximately $17.1 million as of December 31, 2025, is recommended to be transferred within the generation function of plant but between steam and other production functions."

a. Provide a document, preferably in Excel, showing the dollar amount of each of these transfers, and an explanation of why each transfer was made.

b. In total, how many dollars of reserve were transferred in "…combined cycle generation facilities between capital spare parts and non-capital spare parts accounts"? Explain why these transfers were made. Provide the dollar amount by production unit.

c. In total, how many dollars of reserve were transferred in simple cycle generation facilities between capital spare parts and non-capital spare parts accounts? Explain why these transfers were made. Provide the dollar amount by production unit.

RESPONSE:
a. Please refer to the Attachment 1 provided in FPL's response to Staff's Fourth Set of Interrogatories, No. 86 for the requested information. The referenced file provides a list of each of the reserve transfers. The reason for the transfers were that the level of reserve resulted in negative future accruals or, in instances of material negative book reserves, resulted in depreciation rates that were higher than typical based on the recommended service life and net salvage estimates. Transfers were made within the functional category and plant site if feasible. In certain instances, transfers were made between steam and other production accounts but maintained within the same plant site or location.

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b.-d. Please refer to Attachment 1 provided in FPL's response to Staff's Fourth Set of Interrogatories, No. 86 for the requested amount and to part (a) for an explanation of why the transfers were made.

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QUESTION:
Depreciation & Dismantlement Studies. Starting on page 49, line 21 witness Ned Allis' testimony states:

> "My firm, Gannett Fleming, performed a study to determine the cost to dismantle FPL's fleet of fossil and solar generating units."

a. Please list the 5 most recent projects in which Ned W. Allis participated which were the actual physical dismantlement of a utility-owned production unit. If none, so state. For each such project, provide the name of the unit, the location of the unit, the MW of the unit, the type of the unit (coal fired steam, combustion turbine, etc.), the name of the utility which owned the unit, and the year(s) it was physically dismantled. Fully describe Ned W. Allis' role in this physical dismantlement.

b. Please list the 5 most recent projects in which the firm Gannett Fleming participated which were the actual physical dismantlement of a utility-owned production unit. If none, so state. For each such project, provide the name of the unit, the location of the unit, the MW of the unit, the type of the unit (coal fired steam, combustion turbine, etc.), the name of the utility which owned the unit, and the year(s) it was physically dismantled. Fully describe Gannett Fleming's role in this physical dismantlement.

RESPONSE:
a. Mr. Allis has not participated in a project that involved the physical dismantlement of a utility-owned production unit. However, he has participated in a number of depreciation study projects which incorporated aspects of a dismantlement study, including dismantlement cost estimates, final dismantlement amounts for projects that had been decommissioned, and site visits of both operating and dismantled production sites.

b. Gannett Fleming has not participated in a recent project that involved the physical dismantlement of a utility-owned production unit. However, the company has experience with dismantlement and replacement projects in other applications, both returning sites to brownfields and demolition and reconstruction. In all of these cases building materials were salvaged and sold as scrap in appropriate cases. Additionally, the Gannett Fleming team has experience in design and development of generating sites, including gas combined cycle plants and renewable facilities.

Recent projects that incorporated a dismantlement component include:

- Improvement and additions to SEPTA facilities at Wayne Junction, PA, including rail removal and steel building demolition.
- Orange County Transportation Authority New Maintenance Facility - Construction of a new train maintenance facility, including removal and replacement of railroad tracks.

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- Site assessment, remedial action alternatives and overseeing of excavation and disposal of contaminated soil at TECO's former Hooker's Point Power Plant.
- Replacement of steel catwalks at Los Angeles Metro Division 22.

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QUESTION:
Depreciation & Dismantlement Studies. Page 51-52 of Exhibit NWA-2 states that:

> "Scrap Pricing is based on consideration of a variety of public pricing sources, as well as cost trends since the last dismantlement study. Prices used are as follows:
>
> o Steel - $150/ton to $160/ton
> o Stainless Steel - $350/ton
> o Aluminum - $1000/ton
> o Copper - $3000/ton."

a. Provide a copy of each of the "public pricing sources" used in determining these scrap prices.

b. If the sources provided in response to part (a) show different prices for various grades of a type of scrap, identify the grade used in the determination of the scrap prices shown.

c. Identify the workpapers showing the calculation of the scrap prices listed above, preferably in Excel. Show the calculation using the amounts in the "public pricing sources"

d. Does the word "ton" used in the quotation above mean a short ton, (2,000 pounds), or does it mean a long ton, (2,204 pounds)?

e. Identify all workpapers showing all adjustments made to the scrap price included in the decommissioning study (for Example, for transportation or other things). Provide support for the dollar amount of each adjustment made.

f. As of what date were the scrap prices from the "public pricing sources" used?

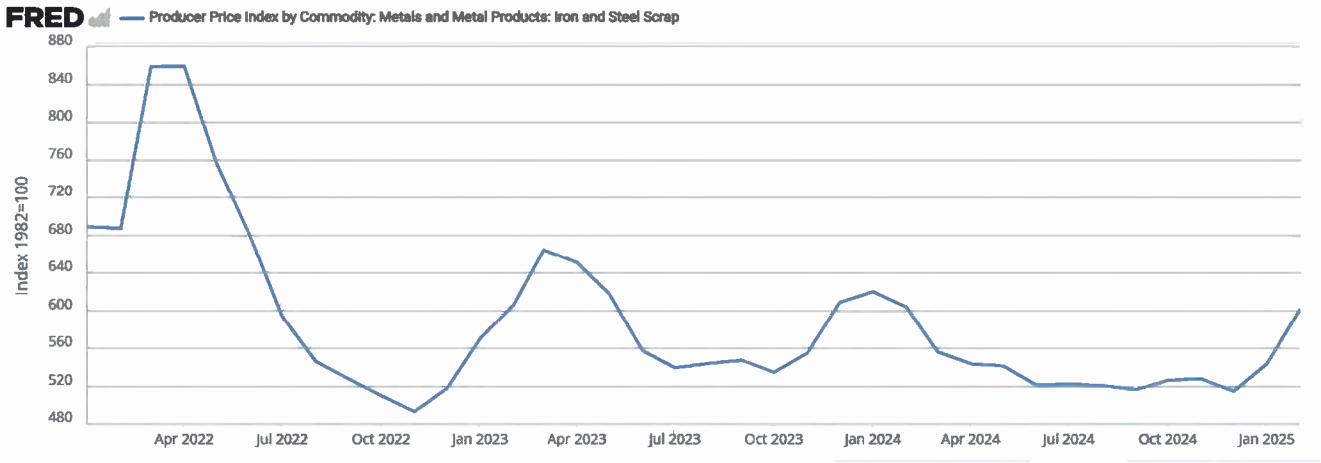
g. Identify the workpapers, preferably in Excel, showing the calculation of the "cost trends since the last dismantlement study." Show the calculations of the scrap prices after consideration of the "cost trends."

RESPONSE:
a. Several sources were reviewed to develop scrap prices. The prices used were based on expert judgment of Mr. Allis and Gannett Fleming cost estimators that incorporated current market prices, long-term averages of prices, as well as adjustments for transportation, contamination and processing of metallic components that occur prior to sale at market. Because scrap prices fluctuate month-to-month, over time, and considering the characteristics of the scrap, a specific price at a specific date was not used and instead multiple sources were aggregated and considered. The current study included an analysis of the prices used in the

previous dismantlement study, the amount and state of current scrap metal associated with FPL's assets, and recent market trends. Scrap metal prices are highly variable depending on several factors, including:

- The form factor of the scrap, e.g., sheet, rod, wire, etc.
- Usability/Reuse, i.e., are metal components able to be sold as is, or is processing required to resell.
- Contamination/purity, i.e., is the scrap being recycled combined with other metals or materials

Moreover, prices have been volatile in recent years. Commodity metal prices (production and scrap) declined significantly from 2022 to 2024 as supply chain conditions generally improved. For instance, using the Producer Price Index, which measures the average change over time in prices producers receive for their output, at the wholesale level, prices declined by as much as 40% over the time period, as shown below.



Source: U.S. Bureau of Labor Statistics via FRED®

Due to the long-term variability in pricing, longer-term averages were given more consideration than day or monthly pricing. However, most public sources do not have long-term time series data available. Gannett Fleming calculated historical prices by applying price indexes from the US Federal Reserve FRED database to current market prices. This analysis is provided in the files identified in subpart c and provided in FPL's response to OPC's Ninth Request for Production, No. 109. While the analysis for the dismantlement study was based on data through the end of 2024, the files identified in subpart c. have been updated to reflect current pricing based on the sources below.

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Pricing sources reviewed and considered include the following:

https://www.scrapmonster.com/scrap-metal-prices/united-states
https://www.scrapmetalbuyers.com/current-prices
https://iscrapapp.com/prices/
https://jrsadvancedrecyclers.com/scrap-metal-prices/#steel
http://steelbenchmarker.com/history.pdf
USGS: 2023 Annual Publication: https://pubs.usgs.gov/periodicals/mcs2024/mcs2024-iron-steel-scrap.pdf

Price indexes used for this analysis are as follows:

Iron and Scrap Steel
U.S. Bureau of Labor Statistics, Producer Price Index by Commodity: Metals and Metal Products: Iron and Steel Scrap [WPU1012], retrieved from FRED, Federal Reserve Bank of St. Louis; https://fred.stlouisfed.org/series/WPU1012, April 4, 2025.

Copper
U.S. Bureau of Labor Statistics, Producer Price Index by Commodity: Metals and Metal Products: Copper Base Scrap [WPU102301], retrieved from FRED, Federal Reserve Bank of St. Louis; https://fred.stlouisfed.org/series/WPU102301, April 7, 2025.

Stainless Steel
U.S. Bureau of Labor Statistics, Producer Price Index by Commodity: Metals and Metal Products: Stainless and Other Alloy Steel Scrap [WPU101212], retrieved from FRED, Federal Reserve Bank of St. Louis; https://fred.stlouisfed.org/series/WPU101212, April 4, 2025.

Aluminum
U.S. Bureau of Labor Statistics, Producer Price Index by Commodity: Metals and Metal Products: Aluminum Base Scrap [WPU102302], retrieved from FRED, Federal Reserve Bank of St. Louis; https://fred.stlouisfed.org/series/WPU102302, April 7, 2025.

In terms of supplier-to-consumer prices for scrap metals, we reviewed the prices cited in the prior dismantlement study compared with the resources used to establish scrap pricing for the current study. Because these prices are lower than the market price at the point of sale due to other factors such as transportation costs and contamination, they do not specifically align with published market prices. Pricing used in the previous dismantlement study are as follows:

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2022 Dismantlement Study Scrap Pricing Data

Manatee

- Scrap Steel ($191.82/net ton)
- Scrap Copper ($2.00/lb or $4,000 per ton)
- Scrap Aluminum ($0.21/lb or $420 per ton)
- Scrap Stainless Steel ($965.15/net ton)

Fort Myers

- Scrap Steel ($185.30/net ton)
- Scrap Copper ($2.00/lb or $4,000 per ton)
- Scrap Aluminum ($0.21/lb or $420 per ton)
- Scrap Stainless Steel (N/A)

Crist

- Scrap Steel ($208.20/net ton)
- Scrap Copper ($2.01/lb or $4,020 per ton)
- Scrap Aluminum ($0.22/lb or $440 per ton)
- Scrap Stainless Steel ($19.49/net ton)

Cape Canaveral

- Scrap Steel ($186.37/net ton)
- Scrap Copper ($2.00/lb or $4,000 per ton)
- Scrap Aluminum ($0.21/lb or $420 per ton)
- Scrap Stainless Steel ($39.97/net ton)
- Transportation Costs (Varies by site between $20-50/ton total)
- Origin to Rail ($1-6/ton)
- Rail Tariff ($20-45/ton)

Generally, based on consideration of each of these factors, market prices were adjusted (approximately 20%-30%) to account for transportation, contamination and other factors discussed above.

b. Please see the response to subpart a. and the files identified in subpart c. for grades of scrap.

c. As discussed above, prices were estimated based on expert judgment that incorporated the sources cited in subpart a. and calculations and data included in the files identified below which are provided in FPL's response to OPC's Ninth Request for Production, No. 109.

- Excel file titled "FPL Aluminum Scrap Price Analysis"
- Excel file titled "FPL Copper Base Scrap Price Analysis"
- Excel file titled "FPL Stainless and Other Alloy Steel Scrap Price Analysis"
- Excel file titled "FPL Steel Scrap Price Analysis"

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d. Ton generally means short ton in Gannett Fleming's calculations, although different sources above may use different units.

e. Please see part a. and the files identified in subpart c. to this response.

f. As discussed in subpart a, Gannett Fleming reviewed scrap prices over a period of time and considered short- and long-term averages. The last date at which prices were reviewed for the purposes of the dismantlement study was January 7, 2025. To align with current pricing in the citations above, the files identified in subpart c. incorporate current pricing from sites listed above, from which historical pricing is calculated.

g. Please refer to the response to subpart a. and the files identified in subpart c.

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QUESTION:
Depreciation & Dismantlement Studies. Please provide all documents identified in response to OPC's 9th Set of Interrogatories, No. 272(c).

RESPONSE:
Please see the responsive documents attached to this request and the links provided in FPL's response to OPC's Ninth Set of Interrogatories, No. 272.

Scrap Prices ($/ton)					
	Current	Dec-24	2015-2024 Average	2015-2019 Average	2021-2024 Average
HMS 1	315	269	257	214	322
HMS 80/20	260	222	212	177	266
Structural Steel	315	269	257	214	322

Source:
https://www.scrapmonster.com/scrap-metal-prices/united-states

Dismantlement Study Price (incl adjustements for transportation, contamination, etc.)
160

Scrap Prices ($/ton)					
	Current	Dec-24	2015-2024 Average	2015-2019 Average	2021-2024 Average
#2 Copper Wiring and Tubing	7,560	7,310	5,635	4,715	7,011
#2 Insulated Copper Wire 50% Recovery Scrap Price	3,120	3,017	2,326	1,946	2,894

Dismantlement Study Price (incl adjustments for transportation, contamination, etc.)
3,000

Source:
https://www.scrapmonster.com/scrap-metal-prices/united-states

#2 Copper Wiring and Tubing 3.78 $/lb
#2 Insulated Copper Wire 50% Recovery Scrap Price 1.56 $/lb

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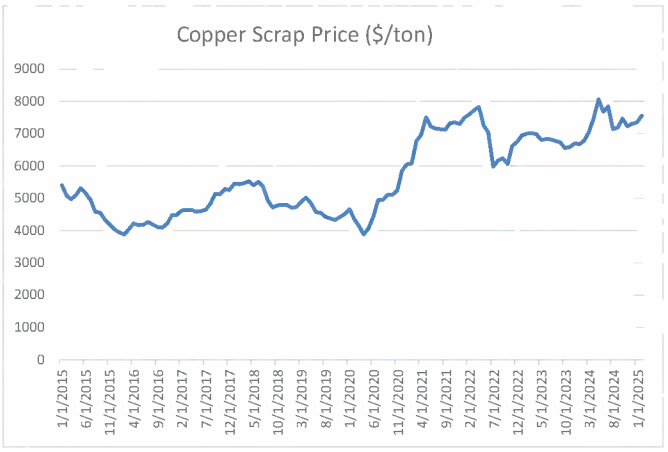
Current Price	7560
Month	2025_2



Tag	Year	Month	Index	Date	CalcPrice
2015_1	2015	1	481	1/1/2015	5409.366
2015_2	2015	2	451.6	2/1/2015	5078.732
2015_3	2015	3	442	3/1/2015	4970.769
2015_4	2015	4	454.5	4/1/2015	5111.345
2015_5	2015	5	472.8	5/1/2015	5317.148
2015_6	2015	6	459.1	6/1/2015	5163.077
2015_7	2015	7	439.2	7/1/2015	4939.28
2015_8	2015	8	407.9	8/1/2015	4587.278
2015_9	2015	9	404.5	9/1/2015	4549.041
2015_10	2015	10	385.9	10/1/2015	4339.864
2015_11	2015	11	373.3	11/1/2015	4198.163
2015_12	2015	12	358.9	12/1/2015	4036.22
2016_1	2016	1	350.5	1/1/2016	3941.752
2016_2	2016	2	345.6	2/1/2016	3886.647
2016_3	2016	3	359	3/1/2016	4037.344
2016_4	2016	4	375.4	4/1/2016	4221.78
2016_5	2016	5	370.9	5/1/2016	4171.173
2016_6	2016	6	371.5	6/1/2016	4177.92
2016_7	2016	7	379.2	7/1/2016	4264.515
2016_8	2016	8	372.8	8/1/2016	4192.54
2016_9	2016	9	365.9	9/1/2016	4114.942
2016_10	2016	10	363.5	10/1/2016	4087.952
2016_11	2016	11	375.3	11/1/2016	4220.655
2016_12	2016	12	398.2	12/1/2016	4478.191
2017_1	2017	1	398.9	1/1/2017	4486.063
2017_2	2017	2	411.1	2/1/2017	4623.265
2017_3	2017	3	411.9	3/1/2017	4632.262
2017_4	2017	4	413.3	4/1/2017	4648.006
2017_5	2017	5	407.9	5/1/2017	4587.278
2017_6	2017	6	409.8	6/1/2017	4608.645
2017_7	2017	7	412.6	7/1/2017	4640.134
2017_8	2017	8	430.4	8/1/2017	4840.315
2017_9	2017	9	457.2	9/1/2017	5141.71
2017_10	2017	10	455.1	10/1/2017	5118.093
2017_11	2017	11	470.4	11/1/2017	5290.158
2017_12	2017	12	467.9	12/1/2017	5262.043
2018_1	2018	1	485.6	1/1/2018	5461.098
2018_2	2018	2	482.9	2/1/2018	5430.734
2018_3	2018	3	486.2	3/1/2018	5467.846
2018_4	2018	4	491.6	4/1/2018	5528.575
2018_5	2018	5	480.8	5/1/2018	5407.117
2018_6	2018	6	489.6	6/1/2018	5506.083
2018_7	2018	7	477.8	7/1/2018	5373.379
2018_8	2018	8	437.3	8/1/2018	4917.913
2018_9	2018	9	418.9	9/1/2018	4710.985
2018_10	2018	10	425.1	10/1/2018	4780.71
2018_11	2018	11	426.2	11/1/2018	4793.081
2018_12	2018	12	425.9	12/1/2018	4789.707
2019_1	2019	1	418.4	1/1/2019	4705.362
2019_2	2019	2	420.4	2/1/2019	4727.854
2019_3	2019	3	435.7	3/1/2019	4899.919
2019_4	2019	4	446.2	4/1/2019	5018.003
2019_5	2019	5	431	5/1/2019	4847.062
2019_6	2019	6	406.3	6/1/2019	4569.284
2019_7	2019	7	404.6	7/1/2019	4550.166
2019_8	2019	8	394.1	8/1/2019	4432.082
2019_9	2019	9	388.7	9/1/2019	4371.353
2019_10	2019	10	384.6	10/1/2019	4325.244
2019_11	2019	11	392.1	11/1/2019	4409.59
2019_12	2019	12	400.9	12/1/2019	4508.555
2020_1	2020	1	414.7	1/1/2020	4663.751
2020_2	2020	2	388.4	2/1/2020	4367.979

2020_3	2020	3	369	3/1/2020	4149.805
2020_4	2020	4	345.6	4/1/2020	3886.647
2020_5	2020	5	361.9	5/1/2020	4069.958
2020_6	2020	6	394.3	6/1/2020	4434.331
2020_7	2020	7	438.9	7/1/2020	4935.906
2020_8	2020	8	440.1	8/1/2020	4949.402
2020_9	2020	9	454.1	9/1/2020	5106.847
2020_10	2020	10	454.6	10/1/2020	5112.47
2020_11	2020	11	465.5	11/1/2020	5235.052
2020_12	2020	12	521.6	12/1/2020	5865.957
2021_1	2021	1	537.9	1/1/2021	6049.269
2021_2	2021	2	540.8	2/1/2021	6081.882
2021_3	2021	3	602.4	3/1/2021	6774.641
2021_4	2021	4	620.4	4/1/2021	6977.07
2021_5	2021	5	667.3	5/1/2021	7504.512
2021_6	2021	6	642	6/1/2021	7219.986
2021_7	2021	7	636.73	7/1/2021	7160.719
2021_8	2021	8	634.905	8/1/2021	7140.195
2021_9	2021	9	633.768	9/1/2021	7127.408
2021_10	2021	10	652.017	10/1/2021	7332.638
2021_11	2021	11	653.3	11/1/2021	7347.067
2021_12	2021	12	649.54	12/1/2021	7304.781
2022_1	2022	1	666.758	1/1/2022	7498.416
2022_2	2022	2	675.849	2/1/2022	7600.655
2022_3	2022	3	686.743	3/1/2022	7723.169
2022_4	2022	4	696.886	4/1/2022	7837.238
2022_5	2022	5	645.087	5/1/2022	7254.703
2022_6	2022	6	627.662	6/1/2022	7058.74
2022_7	2022	7	532.319	7/1/2022	5986.504
2022_8	2022	8	548.367	8/1/2022	6166.981
2022_9	2022	9	554.965	9/1/2022	6241.183
2022_10	2022	10	539.245	10/1/2022	6064.395
2022_11	2022	11	588.507	11/1/2022	6618.399
2022_12	2022	12	600.617	12/1/2022	6754.589
2023_1	2023	1	617.438	1/1/2023	6943.76
2023_2	2023	2	622.791	2/1/2023	7003.96
2023_3	2023	3	624.212	3/1/2023	7019.941
2023_4	2023	4	621.739	4/1/2023	6992.129
2023_5	2023	5	604.814	5/1/2023	6801.789
2023_6	2023	6	607.693	6/1/2023	6834.166
2023_7	2023	7	607.231	7/1/2023	6828.971
2023_8	2023	8	602.917	8/1/2023	6780.455
2023_9	2023	9	599.074	9/1/2023	6737.236
2023_10	2023	10	583.059	10/1/2023	6557.13
2023_11	2023	11	585.86	11/1/2023	6588.631
2023_12	2023	12	596.211	12/1/2023	6705.039
2024_1	2024	1	593.74	1/1/2024	6677.25
2024_2	2024	2	603.118	2/1/2024	6782.716
2024_3	2024	3	627.739	3/1/2024	7059.605
2024_4	2024	4	665.994	4/1/2024	7489.824
2024_5	2024	5	716.708	5/1/2024	8060.158
2024_6	2024	6	682.783	6/1/2024	7678.635
2024_7	2024	7	697.568	7/1/2024	7844.908
2024_8	2024	8	634.606	8/1/2024	7136.832
2024_9	2024	9	639.548	9/1/2024	7192.41
2024_10	2024	10	664.003	10/1/2024	7467.433
2024_11	2024	11	642.581	11/1/2024	7226.52
2024_12	2024	12	650.009	12/1/2024	7310.056
2025_1	2025	1	653.567	1/1/2025	7350.069
2025_2	2025	2	672.234	2/1/2025	7560

Overall Average	
2015-2024 Average	5635.235
2015-2019 Average	4715.089
2021-2024 Average	7011.348

Scrap Prices ($/ton)					
	Current	Dec-24	2015-2024 Average	2015-2019 Average	2021-2024 Average
Aluminum Old Sheet	1,460	1,431	1,019	906	1,238

Dismantlement Study Price (incl adjustements for transportation, contamination, etc.)
1,000

Source:
https://www.scrapmonster.com/scrap-metal-prices/united-states

0.73 $/lb

FPL 035432
20250011-EI

Current Price	1460
Month	2025_2

Tag	Year	Month	Index	Date	CalcPrice
2015_1	2015	1	250.7	1/1/2015	1136.905
2015_2	2015	2	245.8	2/1/2015	1114.684
2015_3	2015	3	233.5	3/1/2015	1058.904
2015_4	2015	4	226.4	4/1/2015	1026.706
2015_5	2015	5	222.3	5/1/2015	1008.113
2015_6	2015	6	211.2	6/1/2015	957.7755
2015_7	2015	7	200.5	7/1/2015	909.2519
2015_8	2015	8	192.9	8/1/2015	874.7865
2015_9	2015	9	186.5	9/1/2015	845.763
2015_10	2015	10	184.3	10/1/2015	835.7861
2015_11	2015	11	175.5	11/1/2015	795.8788
2015_12	2015	12	174.3	12/1/2015	790.4369
2016_1	2016	1	174.4	1/1/2016	790.8904
2016_2	2016	2	178.6	2/1/2016	809.9371
2016_3	2016	3	184.6	3/1/2016	837.1466
2016_4	2016	4	185.5	4/1/2016	841.228
2016_5	2016	5	188.9	5/1/2016	856.6468
2016_6	2016	6	186.1	6/1/2016	843.949
2016_7	2016	7	189.1	7/1/2016	857.5538
2016_8	2016	8	188.6	8/1/2016	855.2863
2016_9	2016	9	185.8	9/1/2016	842.5885
2016_10	2016	10	187.4	10/1/2016	849.8444
2016_11	2016	11	190.9	11/1/2016	865.7166
2016_12	2016	12	194.5	12/1/2016	882.0423
2017_1	2017	1	197.5	1/1/2017	895.6471
2017_2	2017	2	206.4	2/1/2017	936.0079
2017_3	2017	3	209.5	3/1/2017	950.0662
2017_4	2017	4	211.6	4/1/2017	959.5895
2017_5	2017	5	213.3	5/1/2017	967.2989
2017_6	2017	6	207.5	6/1/2017	940.9963
2017_7	2017	7	206.6	7/1/2017	936.9149
2017_8	2017	8	209.6	8/1/2017	950.5197
2017_9	2017	9	213.5	9/1/2017	968.2058
2017_10	2017	10	216.3	10/1/2017	980.9036
2017_11	2017	11	216.2	11/1/2017	980.4501
2017_12	2017	12	214.8	12/1/2017	974.1012
2018_1	2018	1	218.1	1/1/2018	989.0665
2018_2	2018	2	217	2/1/2018	984.0781
2018_3	2018	3	227	3/1/2018	1029.427
2018_4	2018	4	226.1	4/1/2018	1025.346
2018_5	2018	5	233.4	5/1/2018	1058.451
2018_6	2018	6	239.1	6/1/2018	1084.3
2018_7	2018	7	228.8	7/1/2018	1037.59
2018_8	2018	8	213.2	8/1/2018	966.8454
2018_9	2018	9	203	9/1/2018	920.5892
2018_10	2018	10	196.4	10/1/2018	890.6587
2018_11	2018	11	191.9	11/1/2018	870.2515
2018_12	2018	12	193.3	12/1/2018	876.6004
2019_1	2019	1	190.2	1/1/2019	862.5422
2019_2	2019	2	201.2	2/1/2019	912.4263
2019_3	2019	3	211.7	3/1/2019	960.043
2019_4	2019	4	201.6	4/1/2019	914.2403
2019_5	2019	5	186	5/1/2019	843.4955
2019_6	2019	6	174.8	6/1/2019	792.7044
2019_7	2019	7	173.2	7/1/2019	785.4485
2019_8	2019	8	170.3	8/1/2019	772.2972
2019_9	2019	9	165.6	9/1/2019	750.9831
2019_10	2019	10	160.1	10/1/2019	726.041
2019_11	2019	11	151	11/1/2019	684.7732
2019_12	2019	12	150.4	12/1/2019	682.0523
2020_1	2020	1	154	1/1/2020	698.378
2020_2	2020	2	153.8	2/1/2020	697.471

2020_3	2020	3	156.3	3/1/2020	708.8083
2020_4	2020	4	161.4	4/1/2020	731.9364
2020_5	2020	5	151.5	5/1/2020	687.0407
2020_6	2020	6	133.3	6/1/2020	604.5051
2020_7	2020	7	142.2	7/1/2020	644.8659
2020_8	2020	8	137.3	8/1/2020	622.6448
2020_9	2020	9	152.6	9/1/2020	692.0291
2020_10	2020	10	167.3	10/1/2020	758.6925
2020_11	2020	11	171.5	11/1/2020	777.7391
2020_12	2020	12	190	12/1/2020	861.6352
2021_1	2021	1	211.5	1/1/2021	959.136
2021_2	2021	2	214.7	2/1/2021	973.6478
2021_3	2021	3	218	3/1/2021	988.613
2021_4	2021	4	224.7	4/1/2021	1018.997
2021_5	2021	5	261.6	5/1/2021	1186.336
2021_6	2021	6	277.1	6/1/2021	1256.627
2021_7	2021	7	278.263	7/1/2021	1261.901
2021_8	2021	8	291.898	8/1/2021	1323.735
2021_9	2021	9	286.568	9/1/2021	1299.564
2021_10	2021	10	290.014	10/1/2021	1315.191
2021_11	2021	11	289.474	11/1/2021	1312.742
2021_12	2021	12	289.429	12/1/2021	1312.538
2022_1	2022	1	293.42	1/1/2022	1330.637
2022_2	2022	2	301.255	2/1/2022	1366.168
2022_3	2022	3	356.897	3/1/2022	1618.5
2022_4	2022	4	357.652	4/1/2022	1621.924
2022_5	2022	5	324.6	5/1/2022	1472.036
2022_6	2022	6	318.379	6/1/2022	1443.824
2022_7	2022	7	237.371	7/1/2022	1076.459
2022_8	2022	8	257.525	8/1/2022	1167.856
2022_9	2022	9	245.47	9/1/2022	1113.187
2022_10	2022	10	227.399	10/1/2022	1031.237
2022_11	2022	11	226.405	11/1/2022	1026.729
2022_12	2022	12	248.635	12/1/2022	1127.54
2023_1	2023	1	254.688	1/1/2023	1154.99
2023_2	2023	2	256.53	2/1/2023	1163.344
2023_3	2023	3	248.7	3/1/2023	1127.835
2023_4	2023	4	247.48	4/1/2023	1122.302
2023_5	2023	5	250.869	5/1/2023	1137.671
2023_6	2023	6	253.66	6/1/2023	1150.328
2023_7	2023	7	248.272	7/1/2023	1125.894
2023_8	2023	8	251.292	8/1/2023	1139.59
2023_9	2023	9	246.802	9/1/2023	1119.228
2023_10	2023	10	247.713	10/1/2023	1123.359
2023_11	2023	11	254.256	11/1/2023	1153.031
2023_12	2023	12	258.599	12/1/2023	1172.726
2024_1	2024	1	259.053	1/1/2024	1174.785
2024_2	2024	2	267.409	2/1/2024	1212.679
2024_3	2024	3	264.333	3/1/2024	1198.73
2024_4	2024	4	272.242	4/1/2024	1234.596
2024_5	2024	5	310.021	5/1/2024	1405.921
2024_6	2024	6	335.207	6/1/2024	1520.138
2024_7	2024	7	322.36	7/1/2024	1461.877
2024_8	2024	8	297.382	8/1/2024	1348.604
2024_9	2024	9	290.55	9/1/2024	1317.622
2024_10	2024	10	305.49	10/1/2024	1385.373
2024_11	2024	11	314.405	11/1/2024	1425.802
2024_12	2024	12	315.632	12/1/2024	1431.367
2025_1	2025	1	319.938	1/1/2025	1450.894
2025_2	2025	2	321.946	2/1/2025	1460

Overall Average	
2015-2024 Average	1018.729
2015-2019 Average	905.8129
2021-2024 Average	1237.769

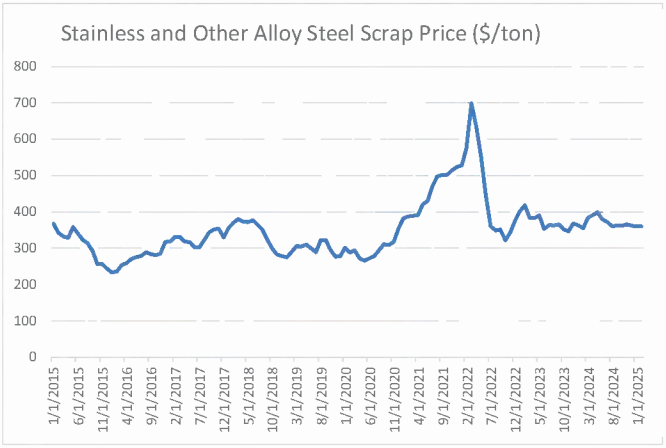
Scrap Prices ($/ton)					
	Current	Dec-24	2015-2024 Average	2015-2019 Average	2021-2024 Average
Stainless Unprepared	360	361	350	310	414

Dismantlement Study Price (incl adjustements for transportation, contamination, etc.)
350

Source:
https://www.scrapmonster.com/scrap-yard/price/unprepared-stainless-steel-scrap/280
0.18 $/lb

FPL 035439
20250011-EI

Current Price	360
Month	2025_2



Tag	Year	Month	Index	Date	CalcPrice
2015_1	2015	1	444.5	1/1/2015	366.9813
2015_2	2015	2	414.7	2/1/2015	342.3783
2015_3	2015	3	402.1	3/1/2015	331.9757
2015_4	2015	4	398.1	4/1/2015	328.6733
2015_5	2015	5	434	5/1/2015	358.3125
2015_6	2015	6	412.9	6/1/2015	340.8922
2015_7	2015	7	390.5	7/1/2015	322.3987
2015_8	2015	8	380.1	8/1/2015	313.8124
2015_9	2015	9	353.3	9/1/2015	291.6862
2015_10	2015	10	310.4	10/1/2015	256.2677
2015_11	2015	11	309.9	11/1/2015	255.8549
2015_12	2015	12	294.4	12/1/2015	243.058
2016_1	2016	1	282	1/1/2016	232.8205
2016_2	2016	2	285	2/1/2016	235.2974
2016_3	2016	3	306.7	3/1/2016	253.213
2016_4	2016	4	313.2	4/1/2016	258.5794
2016_5	2016	5	326.9	5/1/2016	269.8902
2016_6	2016	6	334	6/1/2016	275.752
2016_7	2016	7	337.1	7/1/2016	278.3114
2016_8	2016	8	349.3	8/1/2016	288.3837
2016_9	2016	9	343.1	9/1/2016	283.265
2016_10	2016	10	340.8	10/1/2016	281.3661
2016_11	2016	11	345.3	11/1/2016	285.0813
2016_12	2016	12	383.6	12/1/2016	316.702
2017_1	2017	1	386.1	1/1/2017	318.766
2017_2	2017	2	401	2/1/2017	331.0675
2017_3	2017	3	400.9	3/1/2017	330.9849
2017_4	2017	4	384.6	4/1/2017	317.5276
2017_5	2017	5	383.6	5/1/2017	316.702
2017_6	2017	6	367	6/1/2017	302.9969
2017_7	2017	7	366.9	7/1/2017	302.9144
2017_8	2017	8	390.2	8/1/2017	322.151
2017_9	2017	9	416.1	9/1/2017	343.5341
2017_10	2017	10	425.8	10/1/2017	351.5425
2017_11	2017	11	428.6	11/1/2017	353.8542
2017_12	2017	12	398.7	12/1/2017	329.1686
2018_1	2018	1	430.4	1/1/2018	355.3403
2018_2	2018	2	447.6	2/1/2018	369.5407
2018_3	2018	3	460.7	3/1/2018	380.3561
2018_4	2018	4	452.2	4/1/2018	373.3385
2018_5	2018	5	449.6	5/1/2018	371.1919
2018_6	2018	6	456.7	6/1/2018	377.0537
2018_7	2018	7	441.6	7/1/2018	364.5871
2018_8	2018	8	423.9	8/1/2018	349.9739
2018_9	2018	9	391.6	9/1/2018	323.3068
2018_10	2018	10	361.2	10/1/2018	298.2084
2018_11	2018	11	342.8	11/1/2018	283.0173
2018_12	2018	12	336.5	12/1/2018	277.816
2019_1	2019	1	332.8	1/1/2019	274.7613
2019_2	2019	2	350.7	2/1/2019	289.5396
2019_3	2019	3	370.1	3/1/2019	305.5563
2019_4	2019	4	369.5	4/1/2019	305.061
2019_5	2019	5	375.2	5/1/2019	309.7669
2019_6	2019	6	363.3	6/1/2019	299.9422
2019_7	2019	7	349.9	7/1/2019	288.8791
2019_8	2019	8	389.5	8/1/2019	321.5731
2019_9	2019	9	389.4	9/1/2019	321.4905
2019_10	2019	10	358.3	10/1/2019	295.8142
2019_11	2019	11	334.5	11/1/2019	276.1648
2019_12	2019	12	336.3	12/1/2019	277.6509
2020_1	2020	1	365.1	1/1/2020	301.4283
2020_2	2020	2	348.7	2/1/2020	287.8884

2020_3	2020	3	356.3	3/1/2020	294.163
2020_4	2020	4	327.9	4/1/2020	270.7158
2020_5	2020	5	321.6	5/1/2020	265.5145
2020_6	2020	6	329.4	6/1/2020	271.9542
2020_7	2020	7	337	7/1/2020	278.2288
2020_8	2020	8	355.4	8/1/2020	293.4199
2020_9	2020	9	376.8	9/1/2020	311.0879
2020_10	2020	10	373.9	10/1/2020	308.6936
2020_11	2020	11	383.7	11/1/2020	316.7845
2020_12	2020	12	428.5	12/1/2020	353.7716
2021_1	2021	1	462.5	1/1/2021	381.8422
2021_2	2021	2	469	2/1/2021	387.2086
2021_3	2021	3	471.1	3/1/2021	388.9424
2021_4	2021	4	473.8	4/1/2021	391.1715
2021_5	2021	5	509.3	5/1/2021	420.4805
2021_6	2021	6	521.1	6/1/2021	430.2226
2021_7	2021	7	569.56	7/1/2021	470.2314
2021_8	2021	8	602.892	8/1/2021	497.7505
2021_9	2021	9	607.465	9/1/2021	501.526
2021_10	2021	10	607.368	10/1/2021	501.4459
2021_11	2021	11	622.392	11/1/2021	513.8498
2021_12	2021	12	633.796	12/1/2021	523.265
2022_1	2022	1	639.859	1/1/2022	528.2706
2022_2	2022	2	695.255	2/1/2022	574.0058
2022_3	2022	3	845.432	3/1/2022	697.9927
2022_4	2022	4	768.39	4/1/2022	634.3864
2022_5	2022	5	668.65	5/1/2022	552.0406
2022_6	2022	6	538.428	6/1/2022	444.5287
2022_7	2022	7	436.29	7/1/2022	360.2031
2022_8	2022	8	421.556	8/1/2022	348.0386
2022_9	2022	9	425.807	9/1/2022	351.5483
2022_10	2022	10	389.956	10/1/2022	321.9495
2022_11	2022	11	414.627	11/1/2022	342.318
2022_12	2022	12	456.148	12/1/2022	376.598
2023_1	2023	1	485.742	1/1/2023	401.0309
2023_2	2023	2	506.685	2/1/2023	418.3215
2023_3	2023	3	463.253	3/1/2023	382.4639
2023_4	2023	4	463.533	4/1/2023	382.695
2023_5	2023	5	472.325	5/1/2023	389.9538
2023_6	2023	6	427.204	6/1/2023	352.7017
2023_7	2023	7	440.332	7/1/2023	363.5402
2023_8	2023	8	439.089	8/1/2023	362.514
2023_9	2023	9	442.539	9/1/2023	365.3623
2023_10	2023	10	426.516	10/1/2023	352.1336
2023_11	2023	11	418.847	11/1/2023	345.8021
2023_12	2023	12	445.962	12/1/2023	368.1883
2024_1	2024	1	439.28	1/1/2024	362.6717
2024_2	2024	2	429.238	2/1/2024	354.3809
2024_3	2024	3	464.585	3/1/2024	383.5636
2024_4	2024	4	472.728	4/1/2024	390.2865
2024_5	2024	5	482.42	5/1/2024	398.2882
2024_6	2024	6	460.005	6/1/2024	379.7823
2024_7	2024	7	450.232	7/1/2024	371.7137
2024_8	2024	8	435.98	8/1/2024	359.9472
2024_9	2024	9	438.835	9/1/2024	362.3043
2024_10	2024	10	438.429	10/1/2024	361.9691
2024_11	2024	11	441.957	11/1/2024	364.8818
2024_12	2024	12	437.855	12/1/2024	361.4952
2025_1	2025	1	436.406	1/1/2025	360.2989
2025_2	2025	2	436.044	2/1/2025	360

Overall Average	
2015-2024 Average	350.4296
2015-2019 Average	310.3682
2021-2024 Average	414.0793

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QUESTION:
Depreciation & Dismantlement Studies. Page 17, lines 11-15 of the testimony of witness Keith Ferguson states:

> "The dismantlement study is fundamentally an aggregation of the forecasted cost of dismantling all of FPL's non-nuclear generating units and battery storage assets. The resulting annual accrual is a function of the present value of estimated future cost to dismantle each of those units or assets as compared to its forecasted reserve as of December 31, 2025."

a. Provide the numeric value of all inflation factors used to calculate "the estimated future cost to dismantle each of those units."

b. Identify the workpapers, preferably in Excel, showing the use of inflation factors to inflate "the estimated future cost to dismantle each of those units."

c. Provide the numeric value of all discount factors (or other factors) used to calculate "**the present value**" of the estimated future cost dismantle each of those units.

d. Identify the workpapers, preferably in Excel, showing the use of discount factors (or other factors) to calculate the "the present value" of the estimated future cost to dismantle each of those units.

RESPONSE:
a. Refer to Page 21 of Exhibit NWA-2, Section 4 - Escalation Rates Used to Calculate Future Dismantlement Costs.

b. Refer to excel file titled "2025 Study Sections_Dismantlement," tab "(S4) Inflation," provided in FPL's response to OPC's First Request for Production, No. 15.

c. Refer to excel file titled "2025 Study Sections_Dismantlement," tab "MASTER – Detail," excel column AB, provided in FPL's response to OPC's First Request for Production, No. 15.

d. Refer to excel file titled "2025 Study Sections_Dismantlement," provided in FPL's response to OPC's First Request for Production, No. 15.

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QUESTION:
Depreciation & Dismantlement Studies. Please provide all documents identified in response to OPC's 9th Set of Interrogatories, No. 273(b).

RESPONSE:
Refer to the responsive document tiled "2025 Study Sections_Dismantlement_with Formulas" provided with this response.

Zero out reserve from any unit with greater than or equal to 20yrs remaining (/)
Cover costs of Retired or soon to be Retired (1yr) Units
Zero out theo surplus or deficit from any unit with less than 20yrs remaining (/)
Remainder of Reserve to Scherer Ash (Pro Rata)

						Cost					Reserve Analysis						Life Analysis				Future Cost Analysis					Accrual Calculation							
						a				Adjust to 2025										12/31/2025			d = (a * 30%) * GI	e = (a * 70%) * GI									
						$2024				2025													30%	70%									
	Base/Clau	Function	Plant	Note	Unit	LABOR	MATERIAL & EQ	BURIAL	SALVAGE	Net Cost (At 12/2025)	Est. Reserve (At 12/2025)	Proposed Reallocation	Reallocated Est. Reserve (At 12/2025)	Theoretical Reserve (Based on Age)	Theoretical Reserve Surplus	Theoretical Reserve Deficit	In Service	Expected Economic Recovery Yr	Expected Life	Expected Remaining Life	1st Year	2nd Year	Future $ 1st Yr Exp	Future $ 2nd Yr Exp	Total Future $ Cost	Amount To Accrue	Compounded Inflation	PV of Amount to Accrue	2026	2027	2028	2029	4 Year Average
	Base	Solar	Solar		Babcock Preserve Solar **	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 336 386	(1 336 386)	0	3 074 186	0	(3 074 186)	2020	2055	35	30	2055	2056	6 300 460	15 218 843	21 519 303	21 519 303	3.6%	7 436 956	409 699	424 469	439 771	455 625	432 391
	Base	Solar	Solar		Babcock Ranch Solar	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 438 195	(1 438 195)	0	4 816 309	0	(4 816 309)	2016	2051	35	26	2051	2052	5 483 114	13 246 975	18 730 090	18 730 090	3.6%	7 436 956	446 068	462 200	478 915	496 235	470 854
	Base	Solar	Solar		Barefoot Bay Solar **	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 469 217	(1 469 217)	0	4 016 055	0	(4 016 055)	2018	2053	35	28	2053	2054	5 879 220	14 201 057	20 080 277	20 080 277	3.6%	7 436 956	426 522	441 924	457 883	474 417	450 187
	Base	Solar	Solar		Blue Cypress Solar **	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 357 398	(1 357 398)	0	4 016 055	0	(4 016 055)	2018	2053	35	28	2053	2054	5 879 220	14 201 057	20 080 277	20 080 277	3.6%	7 436 956	426 522	441 924	457 883	474 417	450 187
	Base	Solar	Solar		Blue Indigo Solar **	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 114 001	(1 114 001)	0	3 074 186	0	(3 074 186)	2020	2055	35	30	2055	2056	6 300 460	15 218 843	21 519 303	21 519 303	3.6%	7 436 956	409 699	424 469	439 771	455 625	432 391
	Base	Solar	Solar		Blue Heron Solar (aka First City) **	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 332 377	(1 332 377)	0	3 074 186	0	(3 074 186)	2020	2055	35	30	2055	2056	6 300 460	15 218 843	21 519 303	21 519 303	3.6%	7 436 956	409 699	424 469	439 771	455 625	432 391
	Base	Solar	Solar		Cattle Ranch Solar **	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 051 835	(1 051 835)	0	3 074 186	0	(3 074 186)	2020	2055	35	30	2055	2056	6 300 460	15 218 843	21 519 303	21 519 303	3.6%	7 436 956	409 699	424 469	439 771	455 625	432 391
	Base	Solar	Solar		Citrus Solar	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 402 585	(1 402 585)	0	4 816 309	0	(4 816 309)	2016	2051	35	26	2051	2052	5 483 114	13 246 975	18 730 090	18 730 090	3.6%	7 436 956	446 068	462 200	478 915	496 235	470 854
	Base	Solar	Solar		Coral Farm Solar **	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 356 479	(1 356 479)	0	4 016 055	0	(4 016 055)	2018	2053	35	28	2053	2054	5 879 220	14 201 057	20 080 277	20 080 277	3.6%	7 436 956	426 522	441 924	457 883	474 417	450 187
13.6%	Clause	Solar	Solar		DeSoto (Solar Energy Ctr)	2 070 110	454 224	378 650	(522 179)	2 495 623	436 021	1 822 070	2 258 091	2 258 091	0	0	2009	2044	35	19	2044	2045	1 446 438	3 493 136	4 939 575	2 681 483	3.7%	1 354 767	100 182	103 847	107 647	111 585	105 815
	Base	Battery	Battery	New	Echo River Battery Storage	1 214 373	1 027 452	336 274	(295 175)	2 352 973		136 444	136 444	136 444	0	(0)	2021	2041	20	16	2041	2042	1 083 107	2 599 114	3 682 220	2 945 776	2.8%	1 882 378	148 014	152 215	156 536	160 979	154 436
	Base	Solar	Solar		Echo River Solar **	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 140 786	(1 140 786)	0	3 074 186	0	(3 074 186)	2020	2055	35	30	2055	2056	6 300 460	15 218 843	21 519 303	21 519 303	3.6%	7 436 956	409 699	424 469	439 771	455 625	432 391
	Base	Solar	Solar		Egret Solar **[2]	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 438 766	(1 438 766)	0	3 074 186	0	(3 074 186)	2020	2055	35	30	2055	2056	6 300 460	15 218 843	21 519 303	21 519 303	3.6%	7 436 956	409 699	424 469	439 771	455 625	432 391
	Base	Solar	Solar		Hammock Solar **	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 354 659	(1 354 659)	0	4 016 055	0	(4 016 055)	2018	2053	35	28	2053	2054	5 879 220	14 201 057	20 080 277	20 080 277	3.6%	7 436 956	426 522	441 924	457 883	474 417	450 187
	Base	Solar	Solar		Hibiscus Solar **	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 093 658	(1 093 658)	0	3 074 186	0	(3 074 186)	2020	2055	35	30	2055	2056	6 300 460	15 218 843	21 519 303	21 519 303	3.6%	7 436 956	409 699	424 469	439 771	455 625	432 391
	Base	Solar	Solar		Horizon Solar **	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 533 259	(1 533 259)	0	4 016 055	0	(4 016 055)	2018	2053	35	28	2053	2054	5 879 220	14 201 057	20 080 277	20 080 277	3.6%	7 436 956	426 522	441 924	457 883	474 417	450 187
	Base	Solar	Solar		Indian River Solar **	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 588 802	(1 588 802)	0	4 016 055	0	(4 016 055)	2018	2053	35	28	2053	2054	5 879 220	14 201 057	20 080 277	20 080 277	3.6%	7 436 956	426 522	441 924	457 883	474 417	450 187
	Base	Solar	Solar		Interstate Solar **	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 177 127	(1 177 127)	0	3 563 527	0	(3 563 527)	2019	2054	35	29	2054	2055	6 086 167	14 701 074	20 787 241	20 787 241	3.6%	7 436 956	417 796	432 870	448 488	464 669	440 956
	Base	Solar	Solar		Lakeside Solar **[2]	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 438 766	(1 438 766)	0	3 074 186	0	(3 074 186)	2020	2055	35	30	2055	2056	6 300 460	15 218 843	21 519 303	21 519 303	3.6%	7 436 956	409 699	424 469	439 771	455 625	432 391
	Base	Solar	Solar		Loggerhead Solar **	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 391 731	(1 391 731)	0	4 016 055	0	(4 016 055)	2018	2053	35	28	2053	2054	5 879 220	14 201 057	20 080 277	20 080 277	3.6%	7 436 956	426 522	441 924	457 883	474 417	450 187
	Base	Solar	Solar		Magnolia Springs Solar **[2]	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 438 766	(1 438 766)	0	2 545 984	0	(2 545 984)	2021	2056	35	31	2056	2057	6 522 361	15 754 999	22 277 360	22 277 360	3.6%	7 436 956	402 169	416 657	431 667	447 218	424 428
	Base	Battery	Manatee Energy Storage		Manatee Energy Storage **	5 483 905	5 527 728	1 651 745	(3 300 247)	9 792 739	4 941 499	(1 807 533)	3 133 966	3 133 966	0	(0)	2021	2041	20	16	2041	2042	4 606 745	11 063 087	15 669 832	12 535 866	3.0%	7 834 191	622 814	641 384	660 508	680 203	651 227
	Base	Solar	Solar		Manatee Solar	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 494 885	(1 494 885)	0	4 816 309	0	(4 816 309)	2016	2051	35	26	2051	2052	5 483 114	13 246 975	18 730 090	18 730 090	3.6%	7 436 956	446 068	462 200	478 915	496 235	470 854
	Base	Solar	Solar		Miami-Dade (Krome 465 Solar) **	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 108 511	(1 108 511)	0	3 563 527	0	(3 563 527)	2019	2054	35	29	2054	2055	6 086 167	14 701 074	20 787 241	20 787 241	3.6%	7 436 956	417 796	432 870	448 488	464 669	440 956
	Base	Solar	Solar		Nassau Solar **[2]	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 438 766	(1 438 766)	0	3 074 186	0	(3 074 186)	2020	2055	35	30	2055	2056	6 300 460	15 218 843	21 519 303	21 519 303	3.6%	7 436 956	409 699	424 469	439 771	455 625	432 391
	Base	Solar	Solar		Northern Preserve Solar **	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 230 663	(1 230 663)	0	3 074 186	0	(3 074 186)	2020	2055	35	30	2055	2056	6 300 460	15 218 843	21 519 303	21 519 303	3.6%	7 436 956	409 699	424 469	439 771	455 625	432 391
	Base	Solar	Solar		Okeechobee Solar **	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 479 001	(1 479 001)	0	3 074 186	0	(3 074 186)	2020	2055	35	30	2055	2056	6 300 460	15 218 843	21 519 303	21 519 303	3.6%	7 436 956	409 699	424 469	439 771	455 625	432 391
	Base	Solar	Solar		Pioneer Trail Solar **	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 453 283	(1 453 283)	0	3 563 527	0	(3 563 527)	2019	2054	35	29	2054	2055	6 086 167	14 701 074	20 787 241	20 787 241	3.6%	7 436 956	417 796	432 870	448 488	464 669	440 956
	Base	Solar	Solar		Southfork Solar **	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 052 440	(1 052 440)	0	3 074 186	0	(3 074 186)	2020	2055	35	30	2055	2056	6 300 460	15 218 843	21 519 303	21 519 303	3.6%	7 436 956	409 699	424 469	439 771	455 625	432 391
13.4%	Clause	Solar	Solar		Space Coast Solar	828 044	181 690	151 460	(208 872)	998 249	100 501	760 958	861 459	861 459	0	(0)	2010	2040	30	15	2040	2041	504 554	1 218 365	1 722 919	861 460	3.7%	499 125	43 972	45 602	47 291	49 044	46 477
30	Base	Battery	Battery	New	Sunshine Gateway Battery Storage	1 214 373	1 027 452	336 274	(295 175)	2 352 973		136 444	136 444	136 444	0	(0)	2021	2041	20	16	2041	2042	1 083 107	2 599 114	3 682 220	2 945 776	2.8%	1 882 378	148 014	152 215	156 536	160 979	154 436
	Base	Solar	Solar		Sunshine Gateway Solar **	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 495 051	(1 495 051)	0	3 563 527	0	(3 563 527)	2019	2054	35	29	2054	2055	6 086 167	14 701 074	20 787 241	20 787 241	3.6%	7 436 956	417 796	432 870	448 488	464 669	440 956
	Base	Solar	Solar		Sweetbay Solar **	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	975 069	(975 069)	0	3 074 186	0	(3 074 186)	2020	2055	35	30	2055	2056	6 300 460	15 218 843	21 519 303	21 519 303	3.6%	7 436 956	409 699	424 469	439 771	455 625	432 391
	Base	Solar	Solar		Trailside Solar **[2]	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 438 766	(1 438 766)	0	3 074 186	0	(3 074 186)	2020	2055	35	30	2055	2056	6 300 460	15 218 843	21 519 303	21 519 303	3.6%	7 436 956	409 699	424 469	439 771	455 625	432 391
	Base	Solar	Solar		Twin Lakes Solar **	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 207 776	(1 207 776)	0	3 074 186	0	(3 074 186)	2020	2055	35	30	2055	2056	6 300 460	15 218 843	21 519 303	21 519 303	3.6%	7 436 956	409 699	424 469	439 771	455 625	432 391
	Base	Solar	Solar		Union Springs Solar **[2]	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 438 766	(1 438 766)	0	3 074 186	0	(3 074 186)	2020	2055	35	30	2055	2056	6 300 460	15 218 843	21 519 303	21 519 303	3.6%	7 436 956	409 699	424 469	439 771	455 625	432 391
	Base	Solar	Solar		Wildflower Solar **	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 378 954	(1 378 954)	0	4 016 055	0	(4 016 055)	2018	2053	35	28	2053	2054	5 879 220	14 201 057	20 080 277	20 080 277	3.6%	7 436 956	426 522	441 924	457 883	474 417	450 187
	Base	Solar	Solar	GULF	Solar 2021 (74.5MW X 2) **[2]																												
	Base	Solar	Solar	GULF	Blue Springs Solar Dec 202	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956			0	2 545 984	0	(2 545 984)	2021	2056	35	31	2056	2057	6 522 361	15 754 999	22 277 360	22 277 360	3.6%	7 436 956	402 169	416 657	431 667	447 218	424 428
	Base	Solar	Solar	GULF	Cotton Creek Solar Dec 20	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956			0	2 545 984	0	(2 545 984)	2021	2056	35	31	2056	2057	6 522 361	15 754 999	22 277 360	22 277 360	3.6%	7 436 956	402 169	416 657	431 667	447 218	424 428
	Base	Solar	Solar		Solar 2021 (74.5MW X 8) **[2]																												
	Base	Solar	Solar	As Filed	Discovery Solar Jul 2021	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 771 735	(1 771 735)	0	2 510 035	0	(2 510 035)	2021	2053	32	28	2053	2054	5 879 220	14 201 057	20 080 277	20 080 277	3.6%	7 436 956	426 522	441 924	457 883	474 417	450 187
	Base	Solar	Solar	As Filed	Fort Drum Solar Aug 2021	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 771 735	(1 771 735)	0	2 545 984	0	(2 545 984)	2021	2056	35	31	2056	2057	6 522 361	15 754 999	22 277 360	22 277 360	3.6%	7 436 956	402 169	416 657	431 667	447 218	424 428
	Base	Solar	Solar	As Filed	Orange Blossom Solar Jul	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 771 735	(1 771 735)	0	2 545 984	0	(2 545 984)	2021	2056	35	31	2056	2057	6 522 361	15 754 999	22 277 360	22 277 360	3.6%	7 436 956	402 169	416 657	431 667	447 218	424 428
	Base	Solar	Solar	As Filed	Palm Bay Solar May 2021	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 771 735	(1 771 735)	0	2 545 984	0	(2 545 984)	2021	2056	35	31	2056	2057	6 522 361	15 754 999	22 277 360	22 277 360	3.6%	7 436 956	402 169	416 657	431 667	447 218	424 428
	Base	Solar	Solar	As Filed	Pelican Solar Apr 2021	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 771 735	(1 771 735)	0	2 545 984	0	(2 545 984)	2021	2056	35	31	2056	2057	6 522 361	15 754 999	22 277 360	22 277 360	3.6%	7 436 956	402 169	416 657	431 667	447 218	424 428
	Base	Solar	Solar	As Filed	Rodeo Solar May 2021	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 771 735	(1 771 735)	0	2 545 984	0	(2 545 984)	2021	2056	35	31	2056	2057	6 522 361	15 754 999	22 277 360	22 277 360	3.6%	7 436 956	402 169	416 657	431 667	447 218	424 428
	Base	Solar	Solar	As Filed	Sabal Palm Solar Jun 2021	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 771 735	(1 771 735)	0	2 545 984	0	(2 545 984)	2021	2056	35	31	2056	2057	6 522 361	15 754 999	22 277 360	22 277 360	3.6%	7 436 956	402 169	416 657	431 667	447 218	424 428
	Base	Solar	Solar	As Filed	Willow Solar Jul 2021	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 771 735	(1 771 735)	0	2 545 984	0	(2 545 984)	2021	2056	35	31	2056	2057	6 522 361	15 754 999	22 277 360	22 277 360	3.6%	7 436 956	402 169	416 657	431 667	447 218	424 428
	Base	Solar	Solar		Solar 2022 (74.5MW X 6) **[2]																												
	Base	Solar	Solar	As Filed	Elder Branch Solar Jan 202	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 439 951	(1 439 951)	0	1 976 772	0	(1 976 772)	2022	2057	35	32	2057	2058	6 752 143	16 310 201	23 062 344	23 062 344	3.6%	7 436 956	395 154	409 380	424 117	439 385	417 009
	Base	Solar	Solar	As Filed	Ghost Orchid Solar Jan 20	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 439 951	(1 439 951)	0	1 976 772	0	(1 976 772)	2022	2057	35	32	2057	2058	6 752 143	16 310 201	23 062 344	23 062 344	3.6%	7 436 956	395 154	409 380	424 117	439 385	417 009
	Base	Solar	Solar	As Filed	Grove Solar Jan 2022	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 439 951	(1 439 951)	0	1 976 772	0	(1 976 772)	2022	2057	35	32	2057	2058	6 752 143	16 310 201	23 062 344	23 062 344	3.6%	7 436 956	395 154	409 380	424 117	439 385	417 009
	Base	Solar	Solar	As Filed	Immokalee Solar Jan 2022	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 439 951	(1 439 951)	0	1 976 772	0	(1 976 772)	2022	2057	35	32	2057	2058	6 752 143	16 310 201	23 062 344	23 062 344	3.6%	7 436 956	395 154	409 380	424 117	439 385	417 009
	Base	Solar	Solar	As Filed	Sawgrass Solar Jan 2022	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 439 951	(1 439 951)	0	1 976 772	0	(1 976 772)	2022	2057	35	32	2057	2058	6 752 143	16 310 201	23 062 344	23 062 344	3.6%	7 436 956	395 154	409 380	424 117	439 385	417 009
	Base	Solar	Solar	As Filed	Sundew Solar Jan 2022	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 439 951	(1 439 951)	0	1 976 772	0	(1 976 772)	2022	2057	35	32	2057	2058	6 752 143	16 310 201	23 062 344	23 062 344	3.6%	7 436 956	395 154	409 380	424 117	439 385	417 009
	Base	Solar	Solar		Solar 2023 (74.5MW X 10) **[2]																												
	Base	Solar	Solar	As Filed	Anhinga Solar Jan 2023	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 078 464	(1 078 464)	0	1 364 298	0	(1 364 298)	2023	2058	35	33	2058	2059	6 990 086	16 885 130	23 875 216	23 875 216	3.6%	7 436 956	388 607	402 587	417 071	432 076	410 085
	Base	Solar	Solar	As Filed	Apalachee Solar Jan 2023	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 078 464	(1 078 464)	0	1 364 298	0	(1 364 298)	2023	2058	35	33	2058	2059	6 990 086	16 885 130	23 875 216	23 875 216	3.6%	7 436 956	388 607	402 587	417 071	432 076	410 085
	Base	Solar	Solar	As Filed	Blackwater Solar Jan 2023	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 078 464	(1 078 464)	0	1 364 298	0	(1 364 298)	2023	2058	35	33	2058	2059	6 990 086	16 885 130	23 875 216	23 875 216	3.6%	7 436 956	388 607	402 587	417 071	432 076	410 085
	Base	Solar	Solar	As Filed	Bluefield Preserve Solar Ja	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 078 464	(1 078 464)	0	1 364 298	0	(1 364 298)	2023	2058	35	33	2058	2059	6 990 086	16 885 130	23 875 216	23 875 216	3.6%	7 436 956	388 607	402 587	417 071	432 076	410 085
	Base	Solar	Solar	As Filed	Cavendish Solar Jan 2023	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 078 464	(1 078 464)	0	1 364 298	0	(1 364 298)	2023	2058	35	33	2058	2059	6 990 086	16 885 130	23 875 216	23 875 216	3.6%	7 436 956	388 607	402 587	417 071	432 076	410 085
	Base	Solar	Solar	Solar Together	Chautauqua Solar Feb 202	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956			0	1 364 298	0	(1 364 298)	2023	2058	35	33	2058	2059	6 990 086	16 885 130	23 875 216	23 875 216	3.6%	7 436 956	388 607	402 587	417 071	432 076	410 085
	Base	Solar	Solar	As Filed	Chipola Solar Jan 2023	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 078 464	(1 078 464)	0	1 364 298	0	(1 364 298)	2023	2058	35	33	2058	2059	6 990 086	16 885 130	23 875 216	23 875 216	3.6%	7 436 956	388 607	402 587	417 071	432 076	410 085
	Base	Solar	Solar	Solar Together	Cypress Pond Solar Jan 20	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956			0	1 364 298	0	(1 364 298)	2023	2058	35	33	2058	2059	6 990 086	16 885 130	23 875 216	23 875 216	3.6%	7 436 956	388 607	402 587	417 071	432 076	410 085
	Base	Solar	Solar	Solar Together	Etonia Creek Solar Jan 20	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956			0	1 364 298	0	(1 364 298)	2023	2058	35	33	2058	2059	6 990 086	16 885 130	23 875 216	23 875 216	3.6%	7 436 956	388 607	402 587	417 071	432 076	410 085
	Base	Solar	Solar	As Filed	Everglades Solar Jan 2023	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 078 464	(1 078 464)	0	1 364 298	0	(1 364 298)	2023	2058	35	33	2058	2059	6 990 086	16 885 130	23 875 216	23 875 216	3.6%	7 436 956	388 607	402 587	417 071	432 076	410 085
	Base	Solar	Solar	As Filed	First City Solar Jan 2023	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 078 464	(1 078 464)	0	1 364 298	0	(1 364 298)	2023	2058	35	33	2058	2059	6 990 086	16 885 130	23 875 216	23 875 216	3.6%	7 436 956	388 607	402 587	417 071	432 076	410 085
	Base	Solar	Solar	As Filed	Flowers Creek Solar Jan 20	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 078 464	(1 078 464)	0	1 364 298	0	(1 364 298)	2023	2058	35	33	2058	2059	6 990 086	16 885 130	23 875 216	23 875 216	3.6%	7 436 956	388 607	402 587	417 071	432 076	410 085
	Base	Solar	Solar	As Filed	Pink Trail Solar Jan 2023	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	1 078 464	(1 078 464)	0	1 364 298	0	(1 364 298)	2023	2058	35	33	2058	2059	6 990 086	16 885 130	23 875 216	23 875 216	3.6%	7 436 956	388 607	402 587	417 071	432 076	410 085
	Base	Solar	Solar	Solar Together	Saw Palmetto Solar Jan 20	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956			0	1 364 298	0	(1 364 298)	2023	2058	35	33	2058	2059	6 990 086	16 885 130	23 875 216	23 875 216	3.6%	7 436 956	388 607	402 587	417 071	432 076	410 085
	Base	Solar	Solar	Solar Together	Shirer Branch Solar Feb 20	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956			0	1 364 298	0	(1 364 298)	2023	2058	35	33	2058	2059	6 990 086	16 885 130	23 875 216	23 875 216	3.6%	7 436 956	388 607	402 587	417 071	432 076	410 085
	Base	Solar	Solar	Solar Together	Wild Azalea Solar Feb 202	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956			0	1 364 298	0	(1 364 298)	2023	2058	35	33	2058	2059	6 990 086	16 885 130	23 875 216	23 875 216	3.6%	7 436 956	388 607	402 587	417 071	432 076	410 085
	Base	Solar	Solar		Solar 2024 (74.5MW X 10) **[2]																												
	Base	Solar	Solar	SoBRA	Terrill Creek Solar Jan 202	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	717 278	(717 278)	0	706 199	0	(706 199)	2024	2059	35	34	2059	2060	7 236 484	17 480 492	24 716 976	24 716 976	3.6%	7 436 956	382 485	396 237	410 484	425 243	403 612
	Base	Solar	Solar	SoBRA	Silver Palm Solar Jan 2024	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	717 278	(717 278)	0	706 199	0	(706 199)	2024	2059	35	34	2059	2060	7 236 484	17 480 492	24 716 976	24 716 976	3.6%	7 436 956	382 485	396 237	410 484	425 243	403 612
	Base	Solar	Solar	SoBRA	Ibis Solar Jan 2024	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	717 278	(717 278)	0	706 199	0	(706 199)	2024	2059	35	34	2059	2060	7 236 484	17 480 492	24 716 976	24 716 976	3.6%	7 436 956	382 485	396 237	410 484	425 243	403 612
	Base	Solar	Solar	SoBRA	Orchard Solar Jan 2024	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	717 278	(717 278)	0	706 199	0	(706 199)	2024	2059	35	34	2059	2060	7 236 484	17 480 492	24 716 976	24 716 976	3.6%	7 436 956	382 485	396 237	410 484	425 243	403 612
	Base	Solar	Solar	SoBRA	Beautyberry Solar Jan 202	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	717 278	(717 278)	0	706 199	0	(706 199)	2024	2059	35	34	2059	2060	7 236 484	17 480 492	24 716 976	24 716 976	3.6%	7 436 956	382 485	396 237	410 484	425 243	403 612
	Base	Solar	Solar	SoBRA	Turnpike Solar Jan 2024	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	717 278	(717 278)	0	706 199	0	(706 199)	2024	2059	35	34	2059	2060	7 236 484	17 480 492	24 716 976	24 716 976	3.6%	7 436 956	382 485	396 237	410 484	425 243	403 612
	Base	Solar	Solar	SoBRA	Monarch Solar Jan 2024	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	717 278	(717 278)	0	706 199	0	(706 199)	2024	2059	35	34	2059	2060	7 236 484	17 480 492	24 716 976	24 716 976	3.6%	7 436 956	382 485	396 237	410 484	425 243	403 612
	Base	Solar	Solar	SoBRA	Caloosahatchee Solar Jan	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	717 278	(717 278)	0	706 199	0	(706 199)	2024	2059	35	34	2059	2060	7 236 484	17 480 492	24 716 976	24 716 976	3.6%	7 436 956	382 485	396 237	410 484	425 243	403 612
	Base	Solar	Solar	SoBRA	White Tail Solar Jan 2024	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	717 278	(717 278)	0	706 199	0	(706 199)	2024	2059	35	34	2059	2060	7 236 484	17 480 492	24 716 976	24 716 976	3.6%	7 436 956	382 485	396 237	410 484	425 243	403 612
	Base	Solar	Solar	SoBRA	Prairie Creek Solar Jan 20	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	717 278	(717 278)	0	706 199	0	(706 199)	2024	2059	35	34	2059	2060	7 236 484	17 480 492	24 716 976	24 716 976	3.6%	7 436 956	382 485	396 237	410 484	425 243	403 612
	Base	Solar	Solar	SoBRA	Pineapple Solar Jan 2024	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956			0	706 199	0	(706 199)	2024	2059	35	34	2059	2060	7 236 484	17 480 492	24 716 976	24 716 976	3.6%	7 436 956	382 485	396 237	410 484	425 243	403 612
	Base	Solar	Solar	SoBRA	Canoe Solar Jan 2024	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956			0	706 199	0	(706 199)	2024	2059	35	34	2059	2060	7 236 484	17 480 492	24 716 976	24 716 976	3.6%	7 436 956	382 485	396 237	410 484	425 243	403 612
	Base	Solar	Solar	Solar Together	Sparkleberry Solar Mar 20	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956			0	706 199	0	(706 199)	2024	2059	35	34	2059	2060	7 236 484	17 480 492	24 716 976	24 716 976	3.6%	7 436 956	382 485	396 237	410 484	425 243	403 612
	Base	Solar	Solar	Solar Together	Sambucus Solar Mar 2024	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956			0	706 199	0	(706 199)	2024	2059	35	34	2059	2060	7 236 484	17 480 492	24 716 976	24 716 976	3.6%	7 436 956	382 485	396 237	410 484	425 243	403 612
	Base	Solar	Solar	Solar Together	Three Creeks Solar Mar 20	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956			0	706 199	0	(706 199)	2024	2059	35	34	2059	2060	7 236 484	17 480 492	24 716 976	24 716 976	3.6%	7 436 956	382 485	396 237	410 484	425 243	403 612
	Base	Solar	Solar	Solar Together	Fourmile Creek Solar Mar	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956			0	706 199	0	(706 199)	2024	2059	35	34	2059	2060	7 236 484	17 480 492	24 716 976	24 716 976	3.6%	7 436 956	382 485	396 237	410 484	425 243	403 612
	Base	Solar	Solar	Solar Together	Big Juniper Creek Solar Ma	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956			0	706 199	0	(706 199)	2024	2059	35	34	2059	2060	7 236 484	17 480 492	24 716 976	24 716 976	3.6%	7 436 956	382 485	396 237	410 484	425 243	403 612
	Base	Solar	Solar	Solar Together	Wild Quail Solar Mar 2024	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956			0	706 199	0	(706 199)	2024	2059	35	34	2059	2060	7 236 484	17 480 492	24 716 976	24 716 976	3.6%	7 436 956	382 485	396 237	410 484	425 243	403 612
	Base	Solar	Solar	Solar Together	Pecan Tree Solar Mar 202	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956			0	706 199	0	(706 199)	2024	2059	35	34	2059	2060	7 236 484	17 480 492	24 716 976	24 716 976	3.6%	7 436 956	382 485	396 237	410 484	425 243	403 612
	Base	Solar	Solar	Solar Together	Hawthorne Creek Solar M	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956			0	706 199	0	(706 199)	2024	2059	35	34	2059	2060	7 236 484	17 480 492	24 716 976	24 716 976	3.6%	7 436 956	382 485	396 237	410 484	425 243	403 612
	Base	Solar	Solar	Solar Together	Nature Trail Solar Mar 20	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956			0	706 199	0	(706 199)	2024	2059	35	34	2059	2060	7 236 484	17 480 492	24 716 976	24 716 976	3.6%	7 436 956	382 485	396 237	410 484	425 243	403 612
	Base	Solar	Solar	Solar Together	Woodyard Solar Mar 2024	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956			0	706 199	0	(706 199)	2024	2059	35	34	2059	2060	7 236 484	17 480 492	24 716 976	24 716 976	3.6%	7 436 956	382 485	396 237	410 484	425 243	403 612
	Base	Solar	Solar	Solar Together	Honeybell Solar Nov 2024	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956			0	706 199	0	(706 199)	2024	2059	35	34	2059	2060	7 236 484	17 480 492	24 716 976	24 716 976	3.6%	7 436 956	382 485	396 237	410 484	425 243	403 612
	Base	Solar	Solar	Solar Together	Mitchell Creek Solar Nov 2	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956			0	706 199	0	(706 199)	2024	2059	35	34	2059	2060	7 236 484	17 480 492	24 716 976	24 716 976	3.6%	7 436 956	382 485	396 237	410 484	425 243	403 612
	Base	Solar	Solar	Solar Together	Hendry Isles Solar Nov 20	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956			0	706 199	0	(706 199)	2024	2059	35	34	2059	2060	7 236 484	17 480 492	24 716 976	24 716 976	3.6%	7 436 956	382 485	396 237	410 484	425 243	403 612
	Base	Solar	Solar	Solar Together	Norton Creek Solar Nov 20	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956			0	706 199	0	(706 199)	2024	2059	35	34	2059	2060	7 236 484	17 480 492	24 716 976	24 716 976	3.6%	7 436 956	382 485	396 237	410 484	425 243	403 612
	Base	Solar	Solar	Solar Together	Kayak Solar Nov 2024	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956			0	706 199	0	(706 199)	2024	2059	35	34	2059	2060	7 236 484	17 480 492	24 716 976	24 716 976	3.6%	7 436 956	382 485	396 237	410 484	425 243	403 612
	Base	Solar	Solar	Solar Together	Cedar Trail Solar Nov 2024	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956			0	706 199	0	(706 199)	2024	2059	35	34	2059	2060	7 236 484	17 480 492	24 716 976	24 716 976	3.6%	7 436 956	382 485	396 237	410 484	425 243	403 612
	Base	Solar	Solar	Solar Together	Georges Lake Solar Dec 20	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956			0	706 199	0	(706 199)	2024	2059	35	34	2059	2060	7 236 484	17 480 492	24 716 976	24 716 976	3.6%	7 436 956	382 485	396 237	410 484	425 243	403 612
	Base	Solar	Solar	Solar Together	Buttonwood Solar Dec 20	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956			0	706 199	0	(706 199)	2024	2059	35	34	2059	2060	7 236 484	17 480 492	24 716 976	24 716 976	3.6%	7 436 956	382 485	396 237	410 484	425 243	403 612
	Base	Solar	Solar		Proposed Solar 2025 (74.5MW X 7) **[2]																												
	Base	Solar	Solar	SoBRA	Hog Bay Solar Jan 2025	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	357 447	(357 447)	0	0	0	0	2025	2060	35	35	2060	2061	7 491 639	18 097 019	25 588 658	25 588 658	3.6%	7 436 956	376 752	390 290	404 316	418 845	397 551
	Base	Solar	Solar	SoBRA	Green Pasture Solar Jan 20	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	357 447	(357 447)	0	0	0	0	2025	2060	35	35	2060	2061	7 491 639	18 097 019	25 588 658	25 588 658	3.6%	7 436 956	376 752	390 290	404 316	418 845	397 551
	Base	Solar	Solar	SoBRA	Long Creek Solar Jan 2025	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	357 447	(357 447)	0	0	0	0	2025	2060	35	35	2060	2061	7 491 639	18 097 019	25 588 658	25 588 658	3.6%	7 436 956	376 752	390 290	404 316	418 845	397 551
	Base	Solar	Solar	SoBRA	Redlands Solar Jan 2025	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	357 447	(357 447)	0	0	0	0	2025	2060	35	35	2060	2061	7 491 639	18 097 019	25 588 658	25 588 658	3.6%	7 436 956	376 752	390 290	404 316	418 845	397 551
	Base	Solar	Solar	SoBRA	Holopaw Solar Jan 2025	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	357 447	(357 447)	0	0	0	0	2025	2060	35	35	2060	2061	7 491 639	18 097 019	25 588 658	25 588 658	3.6%	7 436 956	376 752	390 290	404 316	418 845	397 551
	Base	Solar	Solar	SoBRA	Speckled Perch Solar Jan 2	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	357 447	(357 447)	0	0	0	0	2025	2060	35	35	2060	2061	7 491 639	18 097 019	25 588 658	25 588 658	3.6%	7 436 956	376 752	390 290	404 316	418 845	397 551
	Base	Solar	Solar	SoBRA	Big Water Solar Jan 2025	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956	357 447	(357 447)	0	0	0	0	2025	2060	35	35	2060	2061	7 491 639	18 097 019	25 588 658	25 588 658	3.6%	7 436 956	376 752	390 290	404 316	418 845	397 551
	Base	Solar	Solar	SoBRA	Fawn Solar Jan 2025	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956			0	0	0	0	2025	2060	35	35	2060	2061	7 491 639	18 097 019	25 588 658	25 588 658	3.6%	7 436 956	376 752	390 290	404 316	418 845	397 551
	Base	Solar	Solar	SoBRA	Thomas Creek Solar Jan 20	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956			0	0	0	0	2025	2060	35	35	2060	2061	7 491 639	18 097 019	25 588 658	25 588 658	3.6%	7 436 956	376 752	390 290	404 316	418 845	397 551
	Base	Solar	Solar	SoBRA	Fox Trail Solar Jan 2025	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956			0	0	0	0	2025	2060	35	35	2060	2061	7 491 639	18 097 019	25 588 658	25 588 658	3.6%	7 436 956	376 752	390 290	404 316	418 845	397 551
	Base	Solar	Solar	SoBRA	Swallowtail Solar Jan 2025	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956			0	0	0	0	2025	2060	35	35	2060	2061	7 491 639	18 097 019	25 588 658	25 588 658	3.6%	7 436 956	376 752	390 290	404 316	418 845	397 551
	Base	Solar	Solar	SoBRA	Tenmile Creek Solar Jan 20	6 168 929	1 353 589	1 128 378	(1 556 093)	7 436 956			0	0	0	0	2025	2060	35	35	2060	2061	7 491 639	18 097 019	25 588 658	25 588 658	3.6%	7 436 956	376 752	390 290	404 316	418 845	397 551
12	Base	Solar	Solar	New	Proposed Solar 2026 (74.5MW X 12)	74 027 149	16 243 065	13 540 532	(18 673 115)	89 243 475			0	0	0	0	2026	2061	35	35	2061	2062	93 070 382	224 825 614	317 895 996	317 895 996	3.7%	89 243 475	4 586 151	4 755 667	4 931 449	5 113 728	4 846 748
16	Base	Solar	Solar	New	Proposed Solar 2027 (74.5MW X 16)	98 702 865	21 657 420	18 054 043	(24 897 486)	118 991 300			0	0	0	0	2027	2062	35	35	2062	2063	128 471 779	310 345 990	438 817 769	438 817 769	3.8%	118 991 300	0	6 202 412	6 438 045	6 682 630	4 830 772
20	Base	Solar	Solar	SoBRA	Proposed Solar 2028 (74.5MW X 20)	123 378 581	27 071 775	22 567 553	(31 121 858)	148 739 125			0	0	0	0	2028	2063	35	35	2063	2064	166 256 780	401 626 038	567 882 819	567 882 819	3.9%	148 739 125	0	0	7 863 317	8 170 142	4 008 365
24	Base	Solar	Solar	SoBRA	Proposed Solar 2029 (74.5MW X 24)	148 054 297	32 486 130	27 081 064	(37 346 229)	178 486 949			0	0	0	0	2029	2064	35	35	2064	2065	206 550 534	498 968 232	705 518 766	705 518 766	4.0%	178 486 949	0	0	0	9 569 385	2 392 346
521.5	Base	Battery	Battery	New	Proposed Battery 2025 @ 521.5MW	21 109 847	17 860 542	5 845 558	(5 131 125)	40 902 513			0	0	0	0	2025	2045	20	20	2045	2046	21 074 927	50 595 328	71 670 254	71 670 254	2.8%	40 902 513	2 709 821	2 786 991	2 866 154	2 947 670	2 827 634
1419.5	Base	Battery	Battery	New	Proposed Battery 2026 @ 1420MW	57 460 073	48 615 607	15 911 352	(13 966 697)	111 334 837			0	0	0	0	2026	2046	20	20	2046	2047	59 022 107	141 727 783	200 749 890	200 749 890	3.0%	111 334 837	7 477 542	7 701 230	7 931 609	8 168 880	7 819 815
830	Base	Battery	Battery	New	Proposed Battery 2027 @ 830MW	33 597 647	28 426 174	9 303 573	(8 166 508)	65 098 918			0	0	0	0	2027	2047	20	20	2047	2048	35 515 743	85 309 101	120 824 844	120 824 844	3.1%	65 098 918	0	4 432 696	4 571 904	4 715 483	3 430 021
596	Base	Battery	Battery	SoBRA	Proposed Battery 2028 @ 596MW	24 125 540	20 412 048	6 680 638	(5 864 143)	46 745 729			0	0	0	0	2028	2048	20	20	2048	2049	26 253 472	63 067 822	89 321 294	89 321 294	3.3%	46 745 729	0	0	3 227 060	3 333 248	1 640 077
596	Base	Battery	Battery	SoBRA	Proposed Battery 2029 @ 596MW	24 125 540	20 412 048	6 680 638	(5 864 143)	46 745 729			0	0	0	0	2029	2049	20	20	2049	2050	27 029 066	64 946 926	91 975 993	91 975 993	3.4%	46 745 729	0	0	0	3 271 822	817 956
	Base	Other	Cape Canaveral		Cape Canaveral CC Common	3 606 672	2 399 980	1 201 331	(410 332)	6 983 992	1 315 442		1 315 442	5 104 119	0	(3 788 677)	2013	2063	50	38	2063	2064	6 242 310	15 024 854	21 267 164	19 951 722	3.0%	6 552 010	290 109	298 737	307 620	316 768	303 309
	Base	Other	Cape Canaveral		Cape Canaveral CC Unit 5	5 886 539	1 797 207	1 536 749	(3 936 645)	5 757 939	1 165 008		1 165 008	6 052 771	0	(4 887 763)	2013	2063	50	38	2063	2064	7 374 400	17 845 478	25 219 878	24 054 870	4.0%	5 491 956	282 075	293 255	304 879	316 962	299 292

Zero out reserve from any unit with greater than or equal to 20yrs remaining (/)
Cover costs of Retired or soon to be Retired (1yr) Units
Zero out theo surplus or deficit from any unit with less than 20yrs remaining (/)
Remainder of Reserve to Scherer Ash (Pro Rata)

Cost (a: $2024; Adjust to 2025: 2025)

%	Base/Clau	Function	Plant	Note	Unit	LABOR	MATERIAL & EQ	BURIAL	SALVAGE	Net Cost (At 12/2025)
	Base	Other	Dania Beach		Dania Beach common **	4 663 389	2 434 671	1 419 612	(1 501 612)	7 307 302
	Base	Other	Dania Beach		Dania Beach Unit 7 **	4 552 936	1 733 403	1 257 268	(3 250 372)	4 673 251
	Base	Other	Lauderdale		Ft. Lauderdale common	1 436 917	412 191	369 822	(74 771)	2 210 455
	Base	Other	Lauderdale		Ft. Lauderdale GT (Blackstart)	430 149	134 249	112 879	(244 208)	465 311
	Base	Other	Lauderdale		Ft. Lauderdale Unit 6 (Peaker)	2 777 533	1 151 280	785 763	(3 355 600)	1 478 789
	Base	Other	Ft. Myers		Ft. Myers common	7 046 089	2 438 954	1 897 009	(331 772)	11 375 741
	Base	Other	Ft. Myers		Ft. Myers GT (Blackstart)	2 219 422	734 402	790 764	(1 910 701)	1 836 665
	Base	Other	Ft. Myers		Ft. Myers Unit 2	11 189 689	3 727 303	2 983 399	(7 430 841)	11 369 555
	Base	Other	Ft. Myers		Ft. Myers Unit 3 (A, B, C & D)	1 027 763	386 219	282 796	(1 173 413)	633 573
	Base	Other	Manatee		Manatee common	5 341 165	4 966 103	2 061 453	(1 135 991)	11 545 879
	Base	Steam	Manatee		Manatee Unit 1	25 987 579	7 425 022	3 712 511	(5 300 000)	33 173 601
	Base	Steam	Manatee		Manatee Unit 2	25 987 579	7 425 022	3 712 511	(5 300 000)	33 173 601
	Base	Other	Manatee		Manatee Unit 3	6 215 343	1 714 776	1 586 024	(4 207 115)	5 811 399
	Base	Other	Martin		Martin common	13 478 913	4 746 369	3 645 056	(454 744)	22 028 630
	Base	Other	Martin		Martin Unit 3	3 238 496	954 606	838 620	(3 475 083)	1 890 088
	Base	Other	Martin		Martin Unit 4	3 238 496	954 606	838 620	(3 475 083)	1 890 088
	Base	Other	Martin		Martin Unit 8	6 256 164	2 309 514	1 713 136	(4 024 057)	6 751 939
	Base	Other	Okeechobee		Okeechobee Clean Energy common	8 291 293	4 213 091	2 500 877	(193 596)	15 191 129
	Base	Other Rene	New	New	CAVENDISH HYDROGEN	1 410 769	533 753	388 904	(503 863)	1 919 306
	Base	Other	Okeechobee		Okeechobee Clean Energy Unit 1	8 103 252	3 164 586	2 253 568	(5 247 149)	8 921 134
	Base	Other	Port Everglades		Port Everglades common	3 328 883	1 374 343	940 645	(428 528)	5 385 449
	Base	Other	Port Everglades		Port Everglades Unit 5	5 955 410	1 887 337	1 568 549	(4 151 517)	5 749 185
	Base	Other	Riviera Beach		Riviera Beach common	2 798 784	895 487	338 855	(145 449)	4 417 308
	Base	Other	Riviera Beach		Riviera Beach Unit 5	5 886 539	1 797 207	1 536 749	(3 936 645)	5 757 939
	Base	Other	Sanford		Sanford common	4 601 669	4 069 163	1 734 167	(448 321)	10 195 816
	Base	Other	Sanford		Sanford Unit 4	5 678 326	2 032 620	1 542 189	(3 900 732)	5 817 124
	Base	Other	Sanford		Sanford Unit 5	5 678 326	2 032 620	1 542 189	(3 900 732)	5 817 124
25.34%	Base	Steam	Scherer		Scherer common (FPL) [1]	4 142 088	8 267 618	2 481 941	(369 908)	14 760 603
	Base	Steam	Scherer		Scherer Coal Handling (FPL) [1]					
76.40%	Base	Steam	Scherer		Scherer Unit 4 [1]	11 089 467	3 933 660	3 004 626	(4 513 308)	14 249 161
	Base	Other	Turkey Point		Turkey Point common	2 519 654	851 153	674 161	(99 970)	4 069 671
	Base	Other	New	New	CLEAN WATER RECOVERY CENTER	2 000 000				2 073 899
	Base	Other	Turkey Point		Turkey Point Unit 5	6 256 054	2 309 239	1 713 059	(4 022 351)	6 753 082
	Base	Other	Turkey Point		Turkey Point Sync Condenser 1					
	Base	Other	Turkey Point		Turkey Point Sync Condenser 2					
	Base	Other	WCEC		West County common	10 200 432	1 969 033	2 433 893	(250 192)	14 802 889
	Base	Other	WCEC		West County Unit 1	6 936 642	2 669 798	1 921 288	(4 353 936)	7 719 660
	Base	Other	WCEC		West County Unit 2	6 936 642	2 669 798	1 921 288	(4 353 936)	7 719 660
	Base	Other	WCEC		West County Unit 3	6 936 642	2 669 798	1 921 288	(4 353 936)	7 719 660
	Base	Steam	Crist		Crist common	7 483 712	9 657 070	3 428 156	(259 336)	20 689 204
	Base	Steam	Crist		Crist common - Landfill & Other	25 373 198	16 915 465			43 240 165
	Base	Steam	Crist		Crist Coal Handling	1				1
	Base	Steam	Crist		Crist Unit 4	2 758 671	845 347	720 804	(797 069)	3 691 675
	Base	Steam	Crist		Crist Unit 5	2 758 671	845 347	720 804	(797 069)	3 691 675
	Base	Steam	Crist		Crist Unit 6	6 237 993	2 073 186	1 662 236	(1 683 796)	8 654 585
	Base	Steam	Crist		Crist Unit 7	8 040 403	2 460 647	2 100 211	(3 576 956)	9 571 783
	Base	Other	Crist		Crist Unit 8A B C D (CT) **	2 643 135	673 115	653 249	(1 927 730)	2 272 806
50%	Base	Steam	Daniel		Daniel common [1]	1 670 913	5 702 798	1 474 742	(117 951)	8 838 221
	Base	Steam	Daniel		Daniel Coal Handling [1]					
50%	Base	Steam	Daniel		Daniel Unit 1 [1]	3 264 739	1 089 788	870 906	(1 359 509)	4 083 559
50%	Base	Steam	Daniel		Daniel Unit 2 [1]	3 264 739	1 089 788	870 906	(1 359 509)	4 083 559
6%	Base	Steam	Scherer		Scherer common (Gulf) [1]	0				0
	Base	Steam	Scherer		Scherer Coal Handling (Gulf) [1]					
25%	Base	Steam	Scherer		Scherer Unit 3 [1]	3 369 964	1 230 131	920 019	(1 476 874)	4 272 562
	Base	Other	Smith	New	Smith Unit 3	3 516 033	1 217 531	946 712	(1 943 151)	3 998 394
	Base	Steam	Smith		Smith common * (Steam)					
	Base	Other	Smith		Smith common *	3 582 980	2 945 630	1 305 723	(448 321)	7 576 498
	Base	Other	Smith	New	Smith Unit 3A	249 609	82 107	66 343	(146 557)	270 505
	Base	Steam	Scholz		Scholz common *					
	Base	Other	Pace/Pea Ridge Cogen		Pace/Pea Ridge Cogen common	8634	4528	2632	(160)	16 028
	Base	Other	Pace/Pea Ridge Cogen		Pace/Pea Ridge Cogen Unit 1	104 295	24 853	25 829	(59 296)	103 461
	Base	Other	Pace/Pea Ridge Cogen		Pace/Pea Ridge Cogen Unit 2	104 295	24 853	25 829	(59 296)	103 461
	Base	Other	Pace/Pea Ridge Cogen		Pace/Pea Ridge Cogen Unit 3	104 295	24 853	25 829	(59 296)	103 461
	Base	Other Rene	Perdido Landfill		Perdido Landfill Units 1-3	279 477	79 850	39 925		410 584
	Base	Steam	Cedar Bay		Cedar Bay *					
	Base	Other	Lauderdale		Ft. Lauderdale Unit 4 *					
	Base	Other	Lauderdale		Ft. Lauderdale Unit 5 *					
	Base	Steam	Indiantown		Indiantown common **					
	Clause	Solar	Martin		Martin (SCC Solar)					
	Base	Steam	Martin		Martin Unit 1 *					
	Base	Steam	Martin		Martin Unit 2 *					
	Base	Other	Port Everglades		Port Everglades GTs *					
	Base	Steam	SJRPP		SJRPP common [1] *					
	Base	Steam	SJRPP		SJRPP Handling [1] *					
	Base	Steam	SJRPP		SJRPP Unit 1 [1] *					
	Base	Steam	SJRPP		SJRPP Unit 2 [1] *					
19%	Clause	Steam	Scherer	cashflow	Scherer Ash Pond (FPL) [1] ECRC	31 013 940	8 861 126	4 430 563		123 956 521
6%	Clause	Steam	Scherer	cashflow	Scherer Ash Pond (GULF) [1] ECRC	10 153 857	2 901 102	1 450 551		40 582 936
	Clause	Steam	Crist		Crist Ash Landfill (West) ECRC	38 311 475	10 946 136	5 473 068		2 184 275
50%	Clause	Steam	Daniel		Daniel Ash Pond [1] ECRC	14 386 032	4 110 295	2 055 147		20 017 075
	Base	Steam	N/A	N/A	Cutler					
	Base	Steam	N/A	N/A	Manatee common (Steam)					
	Base	Steam	N/A	N/A	Martin common (Steam)					
	Base	Steam	N/A	N/A	Pace/Pea Ridge Cogen common (Steam)					
	Base	Steam	N/A	N/A	Pt Everglades (Steam)					
	Base	Other	N/A	N/A	Putnam					
	Base	Steam	N/A	N/A	Turkey Point common (Steam)					
	Base	Steam	N/A	N/A	Turkey Point U1 (Steam)					
	Base	Steam	N/A	N/A	Turkey Point U2 (Steam)					
	Base	Steam	N/A	N/A	Sanford U3					
					Total	1,681,311,585	553,875,488	338,771,130	(433,027,082)	2,284,409,086

Reserve Analysis / Life Analysis (12/31/2025)

Unit	Est. Reserve (At 12/2025)	Proposed Reallocation	Reallocated Est. Reserve (At 12/2025)	Theoretical Reserve (Based on Age)	Theoretical Reserve Surplus	Theoretical Reserve Deficit	In Service	Expected Economic Recovery Yr	Expected Life	Expected Remaining Life
Dania Beach common **	509 737		509 737	1 984 366	0	(1 474 629)	2022	2072	50	47
Dania Beach Unit 7 **	521 885		521 885	1 651 473	0	(1 129 588)	2022	2072	50	47
Ft. Lauderdale common	(24 149 534)	24 924 899	775 365	1 615 021	0	(839 656)	2016	2072	56	47
Ft. Lauderdale GT (Blackstart)	29 314	334 776	364 090	364 090	0	0	2016	2031	15	6
Ft. Lauderdale Unit 6 (Peaker)	279 324		279 324	2 014 037	0	(1 734 714)	2016	2066	50	41
Ft. Myers common	3 054 892	(1 846 090)	1 208 802	19 204 214	0	(17 995 413)	1958	2053	95	28
Ft. Myers GT (Blackstart)	(118 343)	1 410 906	1 292 563	1 530 374	0	(237 811)	2016	2031	15	6
Ft. Myers Unit 2	1 362 993		1 362 993	15 270 136	0	(13 907 143)	2002	2053	51	28
Ft. Myers Unit 3 (A, B, C & D)	511 152		511 152	617 254	0	(106 102)	2016	2053	37	28
Manatee common	1 421 269		1 421 269	16 402 598	0	(14 981 329)	1976	2055	79	30
Manatee Unit 1	24 701 199	4 676 478	29 377 677	29 377 677	0	0	1976	2035	59	10
Manatee Unit 2	24 701 199	4 537 922	29 239 121	29 239 121	0	0	1977	2035	58	10
Manatee Unit 3	731 218		731 218	7 790 137	0	(7 058 919)	2005	2055	50	30
Martin common	5 424 262		5 424 262	33 554 418	0	(28 130 156)	1980	2055	75	30
Martin Unit 3	286 023	3 018 266	3 304 289	3 304 289	0	0	1994	2044	50	19
Martin Unit 4	293 283	3 011 005	3 304 288	3 304 289	0	(0)	1994	2044	50	19
Martin Unit 8	758 594		758 594	8 379 030	0	(7 620 436)	2005	2055	50	30
Okeechobee Clean Energy common	2 811 480		2 811 480	6 863 828	0	(4 052 348)	2019	2069	50	44
CAVENDISH HYDROGEN			0	369 768	0	(369 768)	2023	2069	46	44
Okeechobee Clean Energy Unit 1	971 163		971 163	5 409 665	0	(4 438 501)	2019	2069	50	44
Port Everglades common	1 160 512		1 160 512	3 530 382	0	(2 369 870)	2016	2066	50	41
Port Everglades Unit 5	590 909		590 909	5 100 642	0	(4 509 733)	2016	2066	50	41
Riviera Beach common	745 150		745 150	3 351 844	0	(2 606 695)	2014	2064	50	39
Riviera Beach Unit 5	634 923		634 923	5 754 150	0	(5 119 227)	2014	2064	50	39
Sanford common	1 470 156		1 470 156	9 832 953	0	(8 362 797)	2002	2053	51	28
Sanford Unit 4	1 198 131		1 198 131	7 593 282	0	(6 395 151)	2003	2053	50	28
Sanford Unit 5	1 251 521		1 251 521	7 653 695	0	(6 402 174)	2002	2052	50	27
Scherer common (FPL) [1]	6 632 851	6 183 857	12 816 708	14 260 476	0	(1 443 768)	1989	2035	46	10
Scherer Coal Handling (FPL) [1]	5 591 726	(5 591 726)	0	0	0	0	1989	2035	46	10
Scherer Unit 4 [1]	(9 851 964)	25 984 406	16 132 442	16 132 442	0	(0)	1989	2035	46	10
Turkey Point common	738 434		738 434	7 133 890	0	(6 395 456)	1967	2057	90	32
CLEAN WATER RECOVERY CENTER			0	205 469	0	(205 469)	2024	2057	33	32
Turkey Point Unit 5	516 732		516 732	8 101 735	0	(7 585 002)	2007	2057	50	32
Turkey Point Sync Condenser 1	183 240	(183 240)	0	0	0	0			0	0
Turkey Point Sync Condenser 2	183 240	(183 240)	0	0	0	0			0	0
West County common	2 035 167		2 035 167	14 820 863	0	(12 785 696)	2009	2061	52	36
West County Unit 1	1 062 188		1 062 188	8 694 755	0	(7 632 567)	2009	2059	50	34
West County Unit 2	1 062 188		1 062 188	8 694 755	0	(7 632 567)	2009	2059	50	34
West County Unit 3	1 038 624		1 038 624	8 167 678	0	(7 129 053)	2011	2061	50	36
Crist common	(8 061 519)		(8 061 519)	40 680 694	0	(48 742 212)	1959	2071	112	46
Crist common - Landfill & Other		25 843 276	25 843 276	38 059 812	0	(12 216 536)	1959	2071	112	46
Crist Coal Handling	2 191 716	(2 191 716)	0	1	0	(1)	1959	2026	67	1
Crist Unit 4	2 685 312	1 407 773	4 093 085	4 093 085	0	0	1959	2029	70	4
Crist Unit 5	2 840 814	1 244 975	4 085 789	4 085 789	0	0	1961	2029	68	4
Crist Unit 6	9 540 083	851 249	10 391 332	10 391 332	0	(0)	1970	2035	65	10
Crist Unit 7	11 867 652	636 172	12 503 824	12 503 825	0	(0)	1973	2038	65	13
Crist Unit 8A B C D (CT) **	306 700		306 700	1 163 000	0	(856 300)	2021	2071	50	46
Daniel common [1]	(1 225 327)	9 963 864	8 738 537	8 738 534	3	0	1977	2032	55	7
Daniel Coal Handling [1]			0	0	0	0	1977	2032	55	7
Daniel Unit 1 [1]		4 675 234	4 675 234	4 675 234	0	(0)	1977	2032	55	7
Daniel Unit 2 [1]		4 621 760	4 621 760	4 621 760	0	0	1981	2032	51	7
Scherer common (Gulf) [1]	6 183 857	(6 183 857)	0	0	0	(0)	1989	2047	58	22
Scherer Coal Handling (Gulf) [1]			0	0	0	0	1989	2047	58	22
Scherer Unit 3 [1]		4 854 945	4 854 945	4 854 945	0	(0)	1989	2035	46	10
Smith Unit 3			0	4 989 493	0	(4 989 493)	2002	2052	50	27
Smith common * (Steam)	9 428 557	(9 428 557)	0	0	0	0	1965	2052	87	27
Smith common *			0	11 015 526	0	(11 015 526)	1965	2052	87	27
Smith Unit 3A		359 668	359 668	359 669	0	(1)	1971	2037	66	12
Scholz common *	2 884 337	(2 884 337)	0	0	0	0	1953	N/A	0	0
Pace/Pea Ridge Cogen common	51 191	(34 833)	16 358	16 359	0	(0)	1998	2024	0	0
Pace/Pea Ridge Cogen Unit 1	1 657	106 148	107 805	107 805	0	0	1998	2024	0	0
Pace/Pea Ridge Cogen Unit 2	1 657	106 148	107 805	107 805	0	0	1998	2024	0	0
Pace/Pea Ridge Cogen Unit 3	1 657	106 148	107 805	107 805	0	0	1998	2024	0	0
Perdido Landfill Units 1-3	317 775	55 252	373 027	373 027	0	0	2010	2029	19	4
Cedar Bay *	819 631	(819 631)	0	0	0	0	1992	N/A	0	0
Ft. Lauderdale Unit 4 *	12 453 299	(12 453 299)	0	0	0	0	1993	N/A	0	0
Ft. Lauderdale Unit 5 *	12 471 601	(12 471 601)	0	0	0	0	1993	N/A	0	0
Indiantown common **	911 729	(911 729)	0	0	0	0	1995	N/A	0	0
Martin (SCC Solar)	(2 630 360)	2 630 360	0	0	0	0	2010	N/A	0	0
Martin Unit 1 *	2 540 859	(2 540 859)	0	0	0	0	1980	N/A	0	0
Martin Unit 2 *	2 540 859	(2 540 859)	0	0	0	0	1981	N/A	0	0
Port Everglades GTs *			0	0	0	0	1971	N/A	0	0
SJRPP common [1] *	345 866	(345 866)	0	0	0	0	1988	N/A	0	0
SJRPP Handling [1] *			0	0	0	0	1988	N/A	0	0
SJRPP Unit 1 [1] *			0	0	0	0	1987	N/A	0	0
SJRPP Unit 2 [1] *			0	0	0	0	1988	N/A	0	0
Scherer Ash Pond (FPL) [1] ECRC	70 111 909	(1 345 630)	68 766 279	68 766 279	0	(0)	1989	2079	90	54
Scherer Ash Pond (GULF) [1] ECRC	21 213 703	1 300 139	22 513 842	22 513 842	0	0	1989	2079	90	54
Crist Ash Landfill (West) ECRC	7 337 142	(4 929 187)	2 407 955	2 407 955	0	0	1959	2069	110	44
Daniel Ash Pond [1] ECRC	4 178 990	12 241 818	16 420 809	16 420 809	0	(0)	1977	2059	82	34
Cutler										
Manatee common (Steam)										
Martin common (Steam)	(5 218 397)	5 218 397	0							
Pace/Pea Ridge Cogen common (Steam)										
Pt Everglades (Steam)										
Putnam										
Turkey Point common (Steam)										
Turkey Point U1 (Steam)	(217 380)	217 380	0							
Turkey Point U2 (Steam)	(34 508)	34 508	(0)							
Sanford U3										
Total	340,064,228	(0)	340,064,228	810,076,188	5	(470,011,966)	XXX	XXX	XXX	XXX

Future Cost Analysis / Accrual Calculation (d = (a * 30%) * GI, 30%; e = (a * 70%) * GI, 70%)

Unit	1st Year	2nd Year	Future $ 1st Yr Exp	Future $ 2nd Yr Exp	Total Future $ Cost	Amount To Accrue	Compounded Inflation	PV of Amount to Accrue	2026	2027	2028	2029	4 Year Average
Dania Beach common **	2072	2073	9 693 876	23 378 895	33 072 772	32 563 034	3.3%	7 194 678	301 488	311 330	321 494	331 989	316 575
Dania Beach Unit 7 **	2072	2073	8 051 277	19 473 269	27 524 546	27 002 661	3.8%	4 584 643	212 324	220 487	228 965	237 768	224 886
Ft. Lauderdale common	2072	2073	2 945 357	7 103 665	10 049 022	9 273 657	3.3%	2 039 900	85 629	88 432	91 328	94 318	89 927
Ft. Lauderdale GT (Blackstart)	2031	2032	177 621	429 195	606 817	242 727	4.5%	186 124	36 114	37 748	39 456	41 242	38 640
Ft. Lauderdale Unit 6 (Peaker)	2066	2067	3 262 665	7 926 430	11 189 095	10 909 772	5.1%	1 441 873	84 065	88 319	92 788	97 482	90 664
Ft. Myers common	2053	2054	7 987 476	19 242 381	27 229 856	26 021 054	3.2%	10 870 744	591 182	609 901	629 213	649 136	619 858
Ft. Myers GT (Blackstart)	2031	2032	744 346	1 806 277	2 550 623	1 258 061	5.6%	905 910	182 067	192 310	203 128	214 555	198 015
Ft. Myers Unit 2	2053	2054	9 900 720	23 959 147	33 859 867	32 496 874	4.0%	10 911 886	652 924	678 874	705 856	733 909	692 891
Ft. Myers Unit 3 (A, B, C & D)	2053	2054	739 497	1 798 104	2 537 601	2 026 449	5.1%	505 952	34 259	35 999	37 828	39 750	36 959
Manatee common	2055	2056	7 769 059	18 675 946	26 445 005	25 023 736	2.8%	10 925 354	543 159	558 373	574 013	590 091	566 409
Manatee Unit 1	2035	2036	13 901 879	33 512 058	47 413 938	18 036 261	3.6%	5 622 644	680 723	705 475	731 127	757 712	718 759
Manatee Unit 2	2035	2036	13 901 879	33 512 058	47 413 938	18 174 817	3.6%	5 719 586	692 459	717 638	743 733	770 776	731 152
Manatee Unit 3	2055	2056	5 691 987	13 783 357	19 475 344	18 744 126	4.1%	5 553 206	327 926	341 415	355 459	370 080	348 720
Martin common	2055	2056	16 404 670	39 519 359	55 924 030	50 499 768	3.2%	19 891 999	1 035 212	1 067 865	1 101 548	1 136 293	1 085 229
Martin Unit 3	2044	2045	1 549 520	3 779 978	5 329 498	2 025 209	5.6%	718 233	62 408	65 908	69 603	73 507	67 856
Martin Unit 4	2044	2045	1 549 520	3 779 978	5 329 498	2 025 209	5.6%	718 234	62 408	65 908	69 603	73 507	67 856
Martin Unit 8	2055	2056	6 127 731	14 819 845	20 947 576	20 188 982	3.8%	6 957 425	369 325	383 529	398 280	413 598	391 183
Okeechobee Clean Energy common	2069	2070	16 780 749	40 417 813	57 198 563	54 387 083	3.1%	14 444 440	601 659	620 064	639 032	658 581	629 834
CAVENDISH HYDROGEN	2069	2070	2 491 196	6 013 474	8 504 670	8 504 670	3.4%	1 919 306	85 296	88 231	91 268	94 408	89 801
Okeechobee Clean Energy Unit 1	2069	2070	13 190 624	31 889 915	45 080 539	44 109 376	3.8%	8 728 948	408 149	423 457	439 339	455 816	431 690
Port Everglades common	2066	2067	5 750 853	13 862 381	19 613 234	18 452 722	3.2%	5 065 793	223 695	230 859	238 253	245 883	234 673
Port Everglades Unit 5	2066	2067	8 285 746	20 051 153	28 336 898	27 745 990	4.0%	5 629 298	280 166	291 281	302 836	314 850	297 283
Riviera Beach common	2064	2065	4 467 069	10 768 587	15 235 656	14 490 506	3.2%	4 201 265	190 847	197 003	203 358	209 917	200 281
Riviera Beach Unit 5	2064	2065	7 648 062	18 507 164	26 155 226	25 520 303	4.0%	5 618 164	285 065	296 345	308 071	320 261	302 435
Sanford common	2053	2054	6 407 206	15 396 299	21 803 504	20 333 349	2.8%	9 508 337	491 476	505 000	518 897	533 176	512 137
Sanford Unit 4	2053	2054	5 046 332	12 211 128	17 257 460	16 059 329	4.0%	5 413 259	323 373	336 179	349 492	363 333	343 094
Sanford Unit 5	2052	2053	4 863 692	11 774 775	16 638 467	15 386 946	4.0%	5 379 568	328 293	341 323	354 870	368 955	348 360
Scherer common (FPL) [1]	2035	2036	5 389 752	12 831 968	18 221 719	5 405 011	2.1%	4 378 359	490 720	501 167	511 836	522 732	506 614
Scherer Coal Handling (FPL) [1]	2035	2036	0	0	0	0	0.0%	0	0	0	0	0	0
Scherer Unit 4 [1]	2035	2036	6 042 011	14 571 665	20 613 676	4 481 234	3.8%	3 097 644	377 392	391 588	406 318	421 602	399 225
Turkey Point common	2057	2058	3 246 771	7 823 058	11 069 830	10 331 395	3.2%	3 798 196	190 790	196 850	203 103	209 555	200 075
CLEAN WATER RECOVERY CENTER	2057	2058	1 983 648	4 796 830	6 780 478	6 780 478	3.8%	2 073 899	112 677	116 926	121 336	125 912	119 213
Turkey Point Unit 5	2057	2058	6 583 459	15 921 360	22 504 819	21 988 086	3.8%	6 598 025	361 355	375 207	389 590	404 524	382 669
Turkey Point Sync Condenser 1	2025	2026	0	0	0	0	0.0%	0	0	0	0	0	0
Turkey Point Sync Condenser 2	2025	2026	0	0	0	0	0.0%	0	0	0	0	0	0
West County common	2061	2062	14 117 580	34 050 224	48 167 805	46 132 638	3.3%	14 177 443	681 918	704 637	728 114	752 373	716 760
West County Unit 1	2059	2060	7 950 147	19 220 962	27 171 109	26 108 921	3.8%	7 417 879	390 689	405 420	420 706	436 569	413 346
West County Unit 2	2059	2060	7 950 147	19 220 962	27 171 109	26 108 921	3.8%	7 417 879	390 689	405 420	420 706	436 569	413 346
West County Unit 3	2061	2062	8 535 245	20 635 032	29 170 277	28 131 652	3.8%	7 444 797	380 841	395 167	410 032	425 457	402 874
Crist common	2071	2072	20 291 394	48 742 511	69 033 905	77 095 423	2.7%	23 105 211	875 686	898 928	922 786	947 279	911 170
Crist common - Landfill & Other	XXX	XXX	XXX	XXX	64 586 347	38 743 071	XXX	42 288 663	1 683 294	1 725 751	1 769 279	1 813 905	1 748 057
Crist Coal Handling	2026	2027	0	1	1	1	6.8%	1	1	0	0	0	0
Crist Unit 4	2029	2030	1 274 300	3 066 850	4 341 151	248 065	4.1%	210 953	58 300	60 710	63 221	65 835	62 016
Crist Unit 5	2029	2030	1 274 300	3 066 850	4 341 151	255 362	4.1%	217 157	60 015	62 496	65 080	67 771	63 840
Crist Unit 6	2035	2036	3 602 772	8 677 893	12 280 665	1 889 333	3.6%	1 331 475	160 594	166 313	172 236	178 370	169 378
Crist Unit 7	2038	2039	4 578 275	11 051 506	15 629 781	3 125 957	3.8%	1 914 357	189 860	197 158	204 737	212 607	201 091
Crist Unit 8A B C D (CT) **	2071	2072	4 249 063	10 288 431	14 537 494	14 230 794	4.1%	2 224 856	108 562	113 031	117 684	122 529	115 452
Daniel common [1]	2032	2033	2 963 355	7 049 549	10 012 904	1 274 367	1.8%	1 124 662	172 462	175 564	178 722	181 937	177 171
Daniel Coal Handling [1]	2032	2033	0	0	0	0	0.0%	0	0	0	0	0	0
Daniel Unit 1 [1]	2032	2033	1 568 576	3 788 463	5 357 039	681 805	4.0%	519 726	86 444	89 862	93 415	97 108	91 707
Daniel Unit 2 [1]	2032	2033	1 568 576	3 788 463	5 357 039	735 279	4.0%	560 488	93 224	96 910	100 741	104 725	98 900
Scherer common (Gulf) [1]	2047	2048	0	0	0	0	3.8%	0	0	0	0	0	0
Scherer Coal Handling (Gulf) [1]	2047	2048	0	0	0	0	0.0%	0	0	0	0	0	0
Scherer Unit 3 [1]	2035	2036	1 818 013	4 385 528	6 203 541	1 348 596	3.8%	928 818	113 375	117 692	122 153	126 795	120 001
Smith Unit 3	2052	2053	3 173 125	7 673 599	10 846 724	10 846 724	3.8%	3 998 394	238 454	247 432	256 749	266 417	252 263
Smith common * (Steam)	2052	2053	0	0	0	0	0.0%	0	0	0	0	0	0
Smith common *	2052	2053	4 691 749	11 280 763	15 972 512	15 972 512	2.8%	7 576 498	403 692	414 998	426 622	438 570	420 970
Smith Unit 3A	2037	2038	128 635	310 961	439 596	79 928	4.1%	49 183	5280	5498	5725	5961	5616
Scholz common *	2025	2026	0	0	0	0	0.0%	0	0	0	0	0	0
Pace/Pea Ridge Cogen common	2025	2026	4808	11 550	16 359	0	0.0%	0	0	0	0	0	0
Pace/Pea Ridge Cogen Unit 1	2025	2026	31 038	76 766	107 805	(0)	0.0%	(0)	(0)	(0)	(0)	(0)	(0)
Pace/Pea Ridge Cogen Unit 2	2025	2026	31 038	76 766	107 805	(0)	0.0%	(0)	(0)	(0)	(0)	(0)	(0)
Pace/Pea Ridge Cogen Unit 3	2025	2026	31 038	76 766	107 805	(0)	0.0%	(0)	(0)	(0)	(0)	(0)	(0)
Perdido Landfill Units 1-3	2029	2030	138 911	333 589	472 501	99 474	3.6%	66 439	23 574	24 417	25 289	26 193	24 868
Cedar Bay *	XXX	XXX	XXX	XXX	0	0	0.0%	0	0	0	0	0	0
Ft. Lauderdale Unit 4 *	XXX	XXX	XXX	XXX	0	0	0.0%	0	0	0	0	0	0
Ft. Lauderdale Unit 5 *	XXX	XXX	XXX	XXX	0	0	0.0%	0	0	0	0	0	0
Indiantown common **	2025	2026	0	0	0	0	0.0%	0	0	0	0	0	0
Martin (SCC Solar)	2025	2026	0	0	0	0	0.0%	0	0	0	0	0	0
Martin Unit 1 *	2025	2026	0	0	0	0	0.0%	0	0	0	0	0	0
Martin Unit 2 *	2025	2026	0	0	0	0	0.0%	0	0	0	0	0	0
Port Everglades GTs *	XXX	XXX	XXX	XXX	0	0	0.0%	0	0	0	0	0	0
SJRPP common [1] *	XXX	XXX	XXX	XXX	0	0	0.0%	0	0	0	0	0	0
SJRPP Handling [1] *	XXX	XXX	XXX	XXX	0	0	0.0%	0	0	0	0	0	0
SJRPP Unit 1 [1] *	XXX	XXX	XXX	XXX	0	0	0.0%	0	0	0	0	0	0
SJRPP Unit 2 [1] *	XXX	XXX	XXX	XXX	0	0	0.0%	0	0	0	0	0	0
Scherer Ash Pond (FPL) [1] ECRC	XXX	XXX	XXX	XXX	171 915 697	103 149 419	XXX	61 134 418	7 003 974	7 189 951	7 380 874	7 576 875	7 287 918
Scherer Ash Pond (GULF) [1] ECRC	XXX	XXX	XXX	XXX	56 284 605	33 770 763	XXX	20 015 197	2 293 077	2 353 965	2 416 472	2 480 643	2 386 039
Crist Ash Landfill (West) ECRC	XXX	XXX	XXX	XXX	4,013,258	1,605,303	XXX	853,273	44,816	45 919	47 048	48,206	46 497
Daniel Ash Pond [1] ECRC	XXX	XXX	XXX	XXX	28,052,215	11,631,406	XXX	6,177,526	339 460	347,884	356,516	365,363	352 306
Total	XXX	XXX	1,803,220,200	4,352,475 974	6,480,548,296	6 140,484,069	XXX	2,051,072 122	84,920,749	98,414,005	112,835,292	129,535,078	106,426 281

102298632.5

	Current	Proposed	Change
Base	$36 645 032	$96 201 228	$59 556 196
Clause	11 035 508	10 225 053	(810 455)
	$47,680,540	$106,426,281	$58,745,741

$ — Error Check

2 558 980 | 2 624 679 | 2 692 065 | 2 761 183 | 2 659 227

* Demo / Undergoing Demo
** New Units
[1] Net Of Ownership

Solar Cost Per S...		LABOR	MATERIAL & EQ	BURIAL	SALVAGE
	[2] Average 74.5 MW Solar Cost	6 168 929	1 353 589	1 128 378	(1 556 093)
	Average Price Per MW - Battery (Echo River)	40 479	34 248	11 209	(9 839)

Florida Power & Light Company
Docket No. 20250011-EI
OPCs Thirteenth Set of Interrogatories
Interrogatory No. 337
Page 1 of 1

QUESTION:

Depreciation and Dismantlement. Page 30 of Exhibit NWA-2 shows that the dismantlement study was co-signed by Bryan P. Berry, Vice-President of Gannett Fleming.

a. Please list the 5 most recent projects in which Bryan P. Berry participated, which were the actual physical dismantlement of a utility-owned production unit. If none, so state. For each such project, provide the name of the unit, the location of the unit, the MW of the unit, the type of the unit (coal fired steam, combustion turbine, etc.), the name of the utility which owned the unit, and the year(s) it was physically dismantled. Fully describe Bryan P. Berry's role in this physical dismantlement.

RESPONSE:

Mr. Berry has not directly participated in projects that included the physical dismantlement of a utility-owned production unit. However, Mr. Berry recently oversaw a dismantlement study for the Northern Indiana Public Service Company, which included both fossil and renewable generating facilities, as part of their most recent rate case. In addition, Mr. Berry has over two decades of experience in the energy industry including working with electric and gas utility companies analyzing load growth scenarios, tariff structures, policy, technology and business-case analyses related to renewable development, and other topics related to utility assets and operations.

Florida Power & Light Company
Docket No. 20250011-EI
OPC's Thirteenth Set of Interrogatories
Interrogatory No. 342
Page 1 of 1

QUESTION:
Depreciation and Dismantlement. Regarding the dismantlement studies, page 52, lines 8-12 of Witness Allis' testimony state that:

"These estimates included quantity information for significant components of dismantlement (*e.g.*, tons of structural steel), cost estimates for each quantity, and additional cost estimates such as scrap value, environmental costs, and indirect costs and contingency."

Lines 20-21 of page 52 of Witness Allis' testimony state that:

"For solar and battery energy storage units, we developed an average cost per plant which was applied to the remaining units."

OPC's Second Set of Interrogatories, No. 102 asked for "workpapers in Excel with the formulas included and working which support the numbers used in the Dismantlement Cost Summaries." In the FPL response, the only Dismantlement Workpaper listed which was for a solar facility was the "Okeechobee Solar Dismantlement Cost Estimate."

a. Are the "tons of structural steel" and other amounts included in the "Okeechobee Solar Dismantlement Cost Estimate" (which was provided in response to OPC's Second Set of Interrogatories, No. 102) the "tons of structural steel" and other amounts which are physically at the specific, actual FPL Okeechobee Solar Energy Center located in Okeechobee County? If the response is "no," then explain how the "tons of structural steel" and other amounts which were used in the "Okeechobee Solar Dismantlement Cost Estimate" (which was provided in response to OPC's Second Set of Interrogatories, No. 102) were determined, and provide the workpapers in Excel, with the formulas included and working, showing the determination of the "tons of structural steel" and other amounts which were used in the "Okeechobee Solar Dismantlement Cost Estimate" (which was provided in response to OPC's Second Set of Interrogatories, No. 102).

RESPONSE:
a. Yes. As described in item number 1 on page 36 of 115 of Exhibit NWA-2, the quantity information are estimates of the quantities at each site based on the referenced information and data.

RESEARCH & ANALYSIS

Changes in U.S. Family Finances from 2019 to 2022

Evidence from the Survey of Consumer Finances

October 2023

BOARD OF GOVERNORS OF THE
FEDERAL RESERVE SYSTEM

Debt

- Debt secured by residential property was about unchanged between 2019 and 2022. About 42 percent of families in both 2019 and 2022 had debt secured by their primary residence, and the median amount of this debt decreased by less than 1 percent to $155,600 in 2022.
- Between 2019 and 2022, the share of families with credit card debt was fairly stable (around 45 percent). However, median and mean balances for families with credit card debt declined noticeably to $2,700 and $6,100, respectively.
- The share of families that had student debt in 2022 was 22 percent, unchanged from 2019. Among families with student debt, median and mean balances were essentially stable, hovering around $25,000 and $47,000, respectively. Similar to 2019, the distribution of student debt became increasingly skewed toward higher earners.

Financial Vulnerability

- All SCF measures of financial fragility declined between 2019 and 2022. For debtors, the median leverage ratio—that is, a family's total debt relative to its total assets—declined to a 20-year low of 29.2 percent, and the median payment-to-income ratio dropped to the lowest level ever recorded in the SCF (13.4 percent). The fraction of families with payment-to-income ratios greater than 40 percent declined 0.9 percentage point to 6.5 percent, also the lowest value on record.
- Families' ability to stay current on their financial obligations was steady between 2019 and 2022 and remained well below levels in the SCF surveys that followed the financial crisis. Between 2019 and 2022, the share of families that declared bankruptcy in the past five years declined to 1.3 percent.

Debt

Between 2019 and 2022, market interest rates for major types of consumer debt decreased slightly: The average interest rate on a 30-year fixed-rate mortgage ticked down from 4.3 percent to 4.2 percent, the average new vehicle loan interest rate decreased from 5.5 percent to 4.9 percent, and the average credit card interest rate declined from 15.1 percent to 14.6 percent.[25]

In the SCF, the share of families holding any type of debt increased between 2019 and 2022, from 76.6 percent to 77.4 percent (table 4).[26] The conditional median value of debt increased 7 percent to $80,200, and the conditional mean value increased 1 percent to $163,800.

Table 4. Holding and values of debt items, 2019 and 2022 surveys
Thousands of 2022 dollars, except as noted

Types of debts	Percent holding		Conditional median value			Conditional mean value		
	2019	2022	2019	2022	Percent change 2019–22	2019	2022	Percent change 2019–22
Any debt	**76.6**	**77.4**	**75.1**	**80.2**	**7**	**163.0**	**163.8**	**1**
Secured by residential property								
Primary residence	42.1	42.2	156.3	155.6	0	209.6	212.4	1
Other	4.7	4.4	141.4	122.0	−14	238.7	242.5	2
Lines of credit not secured by residential property	1.5	1.6	2.3	3.0	28	46.8	126.7	171
Installment loans								
Education loans	21.5	21.8	25.8	24.5	-5	46.8	46.6	0
Vehicle loans	36.9	34.7	15.2	15.4	1	20.4	21.2	4
Other installment loans	10.5	18.5	4.4	2.3	−49	23.9	10.3	−57
Credit card balances	45.4	45.2	3.1	2.7	−14	7.3	6.1	−16
Other	5.2	5.1	5.8	4.3	−26	28.6	45.7	60

Note: See appendix B for definitions of liability categories used in the Survey of Consumer Finances.

[25] Changes in the mortgage interest rate are measured from March to March of the respective survey years using the contract rate on 30-year fixed-rate conventional home mortgage commitments published by the Federal Home Loan Mortgage Corporation, while changes in the vehicle loan and credit card interest rates are measured from the first quarter to the first quarter of the respective survey years using the G.19 data on commercial bank interest rates published by the Federal Reserve Board. These March 2019 to March 2022 measures hide the fact that rates fluctuated between survey years. Mortgage rates fell to around 2.7 percent in January 2021 before climbing to around 6 percent by the end of 2022; rates rose over 2 percentage points between March 2022 and March 2023. Auto loans bottomed out at 4.6 percent in November 2021 and climbed throughout 2022. Credit card interest rates were mostly flat between March 2019 and March 2022 but increased steadily throughout the 2022 calendar year.

[26] See appendix B for a detailed definition of SCF liability categories.

Debt Holdings by Type

About 42 percent of families in 2022 held debt secured by a primary residence, similar to the percentage in 2019. As discussed in the Nonfinancial Assets section, about 66 percent of families in 2022 owned their principal residence. These numbers imply that almost two-thirds of homeowners have home-secured debt, while just over one-third of homeowners own their home free of debt.

For those with mortgage debt, the median and mean of home-secured debt were essentially flat between 2019 and 2022, with the median decreasing a fraction of 1 percent to $155,600 and the mean growing 1 percent to $212,400. Stable home-secured debt contrasts strongly with the surge in the reported market value of primary residences (table 3). This combination implies large gains in net housing wealth for homeowners (table 2 and box 3).

Credit card debt continued to be the most widely held type of debt in 2022, with more than 45 percent of families reporting a credit card balance after their last payment. Of those with credit card debt, the median family owed $2,700 in 2022, down a noticeable 14 percent from 2019. In 2022, just under 35 percent of families held vehicle loans, down 2 percentage points since 2019. Conditional median and mean balances on vehicle loans were largely unchanged between 2019 and 2022 at just over $15,000 and $21,000, respectively, despite large increases in conditional median and mean vehicle values (table 3).

As part of the fiscal support provided during the pandemic, the federal government placed the majority of education loans in automatic zero-interest forbearance, which was extended through the survey field period. Against this backdrop, the fraction of families that had student debt was stable at 22 percent. In addition, conditional median and mean balances on this debt were largely unchanged between 2019 and 2022. Median balances decreased from $25,800 to $24,500, and mean balances decreased from $46,800 to $46,600. (For more information on student debt, see box 5.)

In 2022, 18.5 percent of families held other installment loans, up 8 percentage points from 2019. These loans are often associated with purchases of furniture, appliances, and other durable goods, although the category also includes medical debt. For the first time in 2022, the SCF asked explicitly whether families had buy now, pay later (BNPL) plans, which allow a buyer to split the cost of a purchase into (typically four to six) equal installments. The growing popularity of BNPL explains nearly all the growth in installment loan holdings.[27] The conditional median and mean installment loan values fell between 2019 and 2022, by about $2,000 and $14,000, respectively, partly because BNPL products are typically used for smaller purchases.

[27] In 2022, 7 percent of families reported a balance on a BNPL plan. Among these families, the respective median and mean balances were $300 and $1,400.

FEDERAL RESERVE statistical release

G.19

Consumer Credit
June 2024

For release at **3 p.m.** (Eastern Time)
August 7, 2024

Consumer credit increased at a seasonally adjusted annual rate of 2.4 percent during the second quarter. Revolving credit increased at an annual rate of 1.2 percent, while nonrevolving credit increased at an annual rate of 2.9 percent. In June, consumer credit increased at an annual rate of 2.1 percent.

Consumer Credit Outstanding[1]
Seasonally adjusted. Billions of dollars except as noted.

						2023			2024				
	2019	2020	2021	2022	2023	Q2[r]	Q3	Q4	Q1[r]	Q2[p]	Apr[r]	May[r]	Jun[p]
Total percent change (annual rate)[2]	4.6	-0.3	5.7	7.6	2.6	3.5	0.4	2.6	1.9	2.4	1.9	3.3	2.1
Revolving	3.6	-11.2	6.7	15.1	8.8	8.3	8.9	7.5	6.3	1.2	-1.0	6.1	-1.5
Nonrevolving[3]	5.0	3.5	5.4	5.3	0.6	1.9	-2.5	0.9	0.3	2.9	2.9	2.3	3.4
Total flow (annual rate)[2,4]	185.1	-12.0	237.8	345.7	129.5	171.8	19.5	129.4	95.9	122.9	94.2	167.3	107.2
Revolving	38.1	-122.1	65.6	159.1	106.2	102.8	112.9	97.1	83.7	16.2	-13.0	82.1	-20.4
Nonrevolving[3]	147.0	110.1	172.2	186.6	23.3	68.9	-93.4	32.3	12.2	106.7	107.1	85.3	127.6
Total outstanding	4,192.2	4,184.9	4,548.5	4,894.2	5,023.7	4,986.5	4,991.3	5,023.7	5,047.7	5,078.4	5,055.5	5,069.5	5,078.4
Revolving	1,092.0	974.6	1,053.5	1,212.6	1,318.8	1,266.3	1,294.5	1,318.8	1,339.7	1,343.8	1,338.7	1,345.5	1,343.8
Nonrevolving[3]	3,100.2	3,210.3	3,495.0	3,681.6	3,704.9	3,720.2	3,696.8	3,704.9	3,707.9	3,734.6	3,716.9	3,724.0	3,734.6

Terms of Credit
Not seasonally adjusted. Percent except as noted.

Commercial bank interest rates[5]													
New car loans													
60-month	5.31	5.02	4.82	5.36	7.83	7.81	7.88	8.15	8.22	8.20	n.a.	8.20	n.a.
72-month	5.36	5.21	4.82	5.50	7.89	7.80	8.12	8.67	8.41	8.32	n.a.	8.32	n.a.
Credit card plans													
All accounts	15.05	14.71	14.60	16.26	20.90	20.84	21.19	21.47	21.59	21.51	n.a.	21.51	n.a.
Accounts assessed interest	16.98	16.28	16.45	17.91	22.15	22.16	22.77	22.75	22.63	22.76	n.a.	22.76	n.a.
Personal loans													
24-month	10.32	9.51	9.38	9.87	11.87	11.48	12.17	12.35	12.49	11.92	n.a.	11.92	n.a.
Finance companies (new car loans)[6]													
Interest rates	6.4	5.2	4.6	5.2	6.7	6.6	6.7	7.0	6.2	n.a.	n.a.	n.a.	n.a.
Maturity (months)	67	69	67	67	66	65	65	65	66	n.a.	n.a.	n.a.	n.a.
Amount financed (dollars)	31,311	34,449	35,307	38,900	38,716	38,689	38,588	38,519	38,740	n.a.	n.a.	n.a.	n.a.

This release is generally issued on the fifth business day of each month. See the Statistical Release Schedule for more information.
Footnotes appear on the second and third pages.

Consumer Credit Outstanding (Levels)
Not seasonally adjusted
Billions of dollars

	2019	2020	2021	2022	2023	2023 Q2	2023 Q3	2023 Q4	2024 Q1[r]	2024 Q2[p]	2024 Apr[r]	2024 May[r]	2024 Jun[p]
Total	4,192.2	4,184.9	4,548.5	4,894.2	5,023.7	4,941.7	4,963.0	5,023.7	4,990.8	5,033.6	5,000.3	5,022.4	5,033.6
Major holders													
Depository institutions	1,774.1	1,687.5	1,827.2	2,032.8	2,116.9	2,037.0	2,065.2	2,116.9	2,065.3	2,092.7	2,069.9	2,088.3	2,092.7
Finance companies	537.7	551.4	695.1	682.7	727.3	706.5	718.7	727.3	729.3	741.0	734.0	738.7	741.0
Credit unions	498.0	505.1	532.0	636.7	662.6	653.9	661.4	662.6	654.5	662.2	656.5	659.5	662.2
Federal government[7]	1,319.2	1,381.0	1,436.4	1,487.3	1,462.2	1,490.1	1 463.1	1,462.2	1,488.6	1,485.0	1,486.8	1,483.4	1,485.0
Nonprofit and educational institutions[8]	27.3	24.1	22.0	18.9	18.9	19.2	19.5	18.9	18.5	17.7	18.3	17.7	17.7
Nonfinancial business	35.8	35.8	35.8	35.8	35.8	35.0	35.1	35.8	34.7	35.0	34.7	34.8	35.0
Major types of credit, by holder													
Revolving	1,092.0	974.6	1,053.5	1,212.6	1,318.8	1,224.2	1,253.8	1,318.8	1,278.0	1,301.7	1,280.6	1,299.2	1,301.7
Depository institutions	983.6	875.3	944.2	1,095.7	1,195.5	1,107.3	1 135.1	1,195.5	1,158.7	1,180.6	1,161.1	1,178.8	1,180.6
Finance companies	21.9	17.1	24.7	22.3	20.8	20.8	20.4	20.8	19.2	19.0	19.2	19.1	19.0
Credit unions	66.5	62.3	64.7	74.7	82.5	77.0	79.2	82.5	81.3	83.0	81.6	82.2	83.0
Federal government[7]	...	...	...	...	...	...	...	...	...	...	...	...	...
Nonprofit and educational institutions[8]	...	...	...	...	...	...	...	...	...	...	...	...	...
Nonfinancial business	20.0	20.0	20.0	20.0	19.9	19.2	19.2	19.9	18.9	19.2	18.9	19.0	19.2
Nonrevolving	3,100.2	3,210.3	3,495.0	3,681.6	3,704.9	3,717.5	3,709.1	3,704.9	3,712.8	3,731.9	3,719.6	3,723.2	3,731.9
Depository institutions	790.5	812.2	883.0	937.1	921.4	929.7	930.1	921.4	906.6	912.1	908.8	909.4	912.1
Finance companies	515.9	534.3	670.4	660.5	706.4	685.7	698.3	706.4	710.1	722.0	714.9	719.6	722.0
Credit unions	431.5	442.8	467.4	562.0	580.1	576.9	582.3	580.1	573.2	579.2	575.0	577.3	579.2
Federal government[7]	1,319.2	1,381.0	1,436.4	1,487.3	1,462.2	1,490.1	1,463.1	1,462.2	1,488.6	1,485.0	1,486.8	1,483.4	1,485.0
Nonprofit and educational institutions[8]	27.3	24.1	22.0	18.9	18.9	19.2	19.5	18.9	18.5	17.7	18.3	17.7	17.7
Nonfinancial business	15.8	15.8	15.8	15.8	15.8	15.8	15.9	15.8	15.9	15.8	15.8	15.8	15.8
Memo													
Student Loans[9]	1,637.9	1,693.9	1,733.4	1,764.1	1,729.1	1,761.2	1,732.6	1,729.1	1,753.3	1,744.3	n.a.	n.a.	1,744.3
Motor Vehicle Loans[10]	1,184.1	1,224.4	1,392.7	1,499.5	1,555.3	1,535.1	1,552.3	1,555.3	1,554.4	1,565.1	n.a.	n.a.	1,565.1

Footnotes

1. Covers most credit extended to individuals, excluding loans secured by real estate. Includes receivables carried on the balance sheet of the institution as well as outstanding balances of pools upon which securities have been issued; under the current accounting rule, most of those balances remain on the balance sheets of the loan originator.
2. The series for consumer credit outstanding and its components may contain breaks that result from discontinuities in source data. Percent changes are adjusted to exclude the effect of such breaks. In addition, percent changes are at a simple annual rate and are calculated from unrounded data.
3. Includes motor vehicle loans and all other loans not included in revolving credit, such as loans for mobile homes, education, boats, trailers, or vacations. These loans may be secured or unsecured.
4. Flow data represent changes in the level of credit due to economic and financial activity, and exclude breaks in the data series due to changes in methodology, source data, and other technical aspects of the estimation that could affect the level of credit.
5. Interest rates are annual percentage rates (APR) as specified by the Federal Reserve's Regulation Z. Interest rates for new-car loans and personal loans at commercial banks are simple unweighted averages of each bank's most common rate charged during the first calendar week of the middle month of each quarter. For credit card accounts, the rate for all accounts is the stated APR averaged across all credit card accounts at all reporting banks. The rate for accounts assessed interest is the annualized ratio of total finance charges at all reporting banks to the total average daily balances against which the finance charges were assessed (excludes accounts for which no finance charges were assessed).

Consumer Credit Outstanding (Flows)
Not seasonally adjusted
Billions of dollars, annual rate

						2023			2024				
	2019	2020	2021	2022	2023	Q2	Q3[r]	Q4	Q1[r]	Q2[p]	Apr[r]	May[r]	Jun[p]
Total	185.1	-12.0	237.8	345.7	129.5	220.0	85.2	242.8	-131.4	171.1	113.0	265.6	134.7
Major holders													
Depository institutions	86.6	-91.3	139.7	205.6	84.1	138.0	112.8	206.9	-206.5	109.7	54.8	220.9	53.5
Finance companies	3.4	13.7	17.8	-12.4	44.6	81.9	48.8	34.3	8.0	46.8	57.1	55.7	27.6
Credit unions	16.8	7.1	26.9	104.7	25.9	36.0	30.3	4.6	-32.5	30.9	25.1	35.6	32.0
Federal government[7]	83.0	61.7	55.4	51.0	-25.1	-38.2	-108.2	-3.5	105.7	-14.3	-21.7	-40.6	19.4
Nonprofit and educational institutions[8]	-4.0	-3.2	-2.0	-3.2	0.1	1.1	1.1	-2.2	-1.9	-3.1	-2.0	-7.8	0.4
Nonfinancial business	-0.7	0.0	0.0	0.0	0.0	1.1	0.3	2.8	-4.2	1.1	-0.2	1.7	1.9
Major types of credit, by holder													
Revolving	38.1	-122.1	65.6	159.1	106.2	181.3	118.5	259.9	-163.1	94.7	31.4	222.0	30.6
Depository institutions	36.4	-113.0	68.9	151.5	99.8	170.0	111.2	241.8	-147.3	87.7	28.4	213.1	21.5
Finance companies	-1.9	-4.8	-5.6	-2.5	-1.4	0.6	-1.4	1.7	-6.7	-0.8	-0.2	-0.7	-1.6
Credit unions	4.2	-4.3	2.4	10.0	7.8	9.6	8.6	13.3	-4.8	6.7	3.4	7.8	8.8
Federal government[7]	...	...	...	...	...	...	...	...	...	...	...	...	...
Nonprofit and educational institutions[8]	...	...	...	...	...	...	...	...	...	...	...	...	...
Nonfinancial business	-0.5	0.0	0.0	0.0	0.0	1.1	0.1	3.1	-4.3	1.1	-0.2	1.8	1.8
Nonrevolving	147.0	110.1	172.2	186.6	23.3	38.7	-33.3	-17.0	31.7	76.4	81.6	43.5	104.1
Depository institutions	50.3	21.7	70.8	54.1	-15.7	-32.0	1.6	-34.9	-59.2	22.0	26.4	7.7	31.9
Finance companies	5.2	18.5	23.5	-9.9	46.0	81.3	50.2	32.6	14.7	47.6	57.4	56.4	29.1
Credit unions	12.7	11.3	24.6	94.6	18.1	26.4	21.7	-8.7	-27.7	24.2	21.6	27.8	23.1
Federal government[7]	83.0	61.7	55.4	51.0	-25.1	-38.2	-108.2	-3.5	105.7	-14.3	-21.7	-40.6	19.4
Nonprofit and educational institutions[8]	-4.0	-3.2	-2.0	-3.2	0.1	1.1	1.1	-2.2	-1.9	-3.1	-2.0	-7.8	0.4
Nonfinancial business	-0.1	0.0	0.0	0.0	0.0	0.0	0.2	-0.3	0.1	0.0	-0.1	-0.1	0.1
Memo													
Student Loans[9]	71.0	56.0	39.6	30.7	-34.9	-54.7	-114.7	-13.7	96.8	-36.0	n.a.	n.a.	-36.0
Motor Vehicle Loans[10]	44.5	40.3	90.4	106.8	55.8	75.0	68.7	12.0	-3.7	42.9	n.a.	n.a.	42.9

6. Covers most of the captive and non-captive finance companies. The series of finance company new car loan terms included in previous releases are discontinued. They remain available from the Data Download Program.
7. Includes student loans originated by the Department of Education under the Federal Direct Loan Program and the Perkins Loan Program, as well as Federal Family Education Program loans that the government purchased under the Ensuring Continued Access to Student Loans Act.
8. Includes student loans originated under the Federal Family Education Loan Program and held by educational institutions and nonprofit organizations.
9. Includes student loans originated under the Federal Family Education Loan Program and the Direct Loan Program; Perkins loans; and private student loans without government guarantees. This memo item includes loan balances that are not included in the nonrevolving credit balances. For additional information, see public documentation. Data for this memo item are released for each quarter-end month.
10. Includes motor vehicle loans owned and securitized by depository institutions, finance companies, credit unions, and nonfinancial business. Includes loans for passenger cars and other vehicles such as minivans, vans, sport-utility vehicles, pickup trucks, and similar light trucks for personal use. Loans for boats, motorcycles and recreational vehicles are not included. Data for this memo item are released for each quarter-end month.

r=revised. p=preliminary. n.a.=not available. ...=not applicable.

FLORIDA POWER & LIGHT COMPANY
2026 AND 2027 DISMANTLEMENT ACCRUAL SUMMARY

Base/Clause	FPL Proposed Annual Accrual Effective 1/1/2026	OPC Proposed Annual Accrual Effective 1/1/2026	Difference From FPL Proposed Annual Amount
Total in Base Rate Dismantlement Accrual	$ 96,201,228	$ 41,869,736	$ (54,331,492)
Total in Clause Dismantlement Accrual	10,225,053	10,129,841	(95,213)
Total Dismantlement Accrual	**$ 106,426,282**	**$ 51,999,577**	**$ (54,426,705)**

FLORIDA POWER & LIGHT COMPANY
2026 AND 2027 DISMANTLEMENT ANNUAL ACCRUAL

Line No.	Plant Site	Base/Clause	Function	FPL Proposed Annual Accrual Effective 1/1/2026	OPC Proposed Annual Accrual Effective 1/1/2026	Difference From FPL Proposed Annual Amount
1	Cape Canaveral	Base	Other	$ 602,601	$ 234,607	$ (367,994)
2	Gulf Clean Energy Center	Base	Other	115,452	45,629	(69,823)
3	Dania Beach	Base	Other	541,462	184,393	(357,069)
4	Ft. Myers	Base	Other	1,547,723	604,892	(942,831)
5	Lauderdale	Base	Other	219,230	68,961	(150,269)
6	Martin	Base	Other	1,612,125	617,242	(994,883)
7	Manatee	Base	Other	915,129	386,673	(528,456)
8	Okeechobee	Base	Other	1,061,524	369,719	(691,805)
9	Pace/Pea Ridge Cogen	Base	Other	0	(177,196)	(177,196)
10	Port Everglades	Base	Other	531,956	207,264	(324,692)
11	Riviera Beach	Base	Other	502,717	230,688	(272,029)
12	Sanford	Base	Other	1,203,591	525,193	(678,398)
13	Smith	Base	Other	678,850	298,319	(380,531)
14	Turkey Point	Base	Other	701,956	334,339	(367,617)
15	West County Energy Center	Base	Other	1,946,326	825,668	(1,120,659)
16	Total Other			12,180,642	4,756,390	(7,424,252)
17						
18	Gulf Clean Energy Center	Base	Steam	3,155,553	1,080,552	(2,075,001)
19	Daniel	Base	Steam	367,779	(607,496)	(975,274)
20	Manatee	Base	Steam	1,449,911	(1,160,644)	(2,610,555)
21	Scherer	Base	Steam	1,025,840	(407,144)	(1,432,984)
22	Total Steam			5,999,082	(1,094,731)	(7,093,813)
23						
24	Solar	Base	Solar	60,411,234	29,155,090	(31,256,144)
25						
26	Cavendish Hydrogen	Base	Other Renewable Production	89,801	32,533	(57,268)
27	Perdido Landfill	Base	Other Renewable Production	24,868	24,868	0
28	Total Other Renewable Production			114,669	57,401	(57,268)
29						
30	Battery	Base	Energy Storage - Battery	17,495,601	8,995,587	(8,500,015)
31						
32	**Total Base Rate Dismantlement Accrual**			**$ 96,201,228**	**$ 41,869,736**	**$ (54,331,492)**
33						
34	Solar	Clause	Solar	152,293	57,080	(95,213)
35	Daniel (Coal Combustion Residuals)	Clause	Steam	352,306	352,306	0
36	Gulf Clean Energy Center (Coal Combustion Residuals)	Clause	Steam	46,497	46,497	0
37	Scherer - Unit 3 (Coal Combustion Residuals)	Clause	Steam	2,386,039	2,386,039	0
38	Scherer - Unit 4 (Coal Combustion Residuals)	Clause	Steam	7,287,918	7,287,918	0
39	**Total Clause Dismantlement Accrual**			**$ 10,225,053**	**$ 10,129,841**	**$ (95,213)**
40						
41	**Total Dismantlement Accrual**			**$ 106,426,282**	**$ 51,999,577**	**$ (54,426,705)**

DETAILS OF SOLAR & BATTERY ACCRUAL

Solar

Base/Clause	Plant Site	Company Proposed Annual Accrual Effective 1/1/2026	OPC Proposed Annual Accrual Effective 1/1/2026	Increase / (Decrease) in Dismantlement Accrual
	Combined Solar Generation			
Base	Babcock Preserve Solar	432,391	215,463	(216,928)
Base	Babcock Ranch Solar	470,854	248,341	(222,514)
Base	Barefoot Bay Solar	450,187	230,943	(219,243)
Base	Blue Cypress Solar	450,187	230,943	(219,243)
Base	Blue Heron Solar	432,391	215,463	(216,928)
Base	Blue Indigo Solar	432,391	215,463	(216,928)
Base	Blue Springs Solar	424,428	208,373	(216,055)
Base	Cattle Ranch Solar	432,391	215,463	(216,928)
Base	Chautauqua Solar	410,085	195,302	(214,784)
Base	Citrus Solar	470,854	248,341	(222,514)
Base	Coral Farm Solar	450,187	230,943	(219,243)
Base	Cotton Creek Solar	424,428	208,373	(216,055)
Clause	DeSoto Solar (Solar Energy Ctr)	105,815	40,881	(64,934)
Base	Echo River Solar	432,391	215,463	(216,928)
Base	Egret Solar	432,391	215,463	(216,928)
Base	Hammock Solar	450,187	230,943	(219,243)
Base	Hibiscus Solar	432,391	215,463	(216,928)
Base	Horizon Solar	450,187	230,943	(219,243)
Base	Indian River Solar	450,187	230,943	(219,243)
Base	Interstate Solar	440,956	222,972	(217,984)
Base	Lakeside Solar	432,391	215,463	(216,928)
Base	Loggerhead Solar	450,187	230,943	(219,243)
Base	Magnolia Springs Solar	424,428	208,373	(216,055)
Base	Manatee Solar	470,854	248,341	(222,514)
	Martin ISCC (Solar)	-	-	-
Base	Miami-Dade Solar	440,956	222,972	(217,984)
Base	Nassau Solar	432,391	215,463	(216,928)
Base	Northern Preserve Solar	432,391	215,463	(216,928)
Base	Okeechobee Solar	432,391	215,463	(216,928)
Base	Pioneer Trail Solar	440,956	222,972	(217,984)
Base	Discovery Solar	450,187	230,943	(219,243)
Base	Fort Drum Solar	424,428	208,373	(216,055)
Base	Orange Blossom Solar	424,428	208,373	(216,055)
Base	Palm Bay Solar	424,428	208,373	(216,055)
Base	Pelican Solar	424,428	208,373	(216,055)
Base	Rodeo Solar	424,428	208,373	(216,055)
Base	Sabal Palm Solar	424,428	208,373	(216,055)
Base	Willow Solar	424,428	208,373	(216,055)
Base	Elder Branch Solar	417,009	201,664	(215,345)
Base	Ghost Orchid Solar	417,009	201,664	(215,345)
Base	Grove Solar	417,009	201,664	(215,345)
Base	Immokalee Solar	417,009	201,664	(215,345)

Base	Sawgrass Solar	417,009	201,664	(215,345)
Base	Sundew Solar	417,009	201,664	(215,345)
Base	Anhinga Solar	410,085	195,302	(214,784)
Base	Apalachee Solar	410,085	195,302	(214,784)
Base	Blackwater Solar	410,085	195,302	(214,784)
Base	Bluefield Preserve Solar	410,085	195,302	(214,784)
Base	Cavendish Solar	410,085	195,302	(214,784)
Base	Chipola Solar	410,085	195,302	(214,784)
Base	Everglades Solar	410,085	195,302	(214,784)
Base	First City Solar	410,085	195,302	(214,784)
Base	Flowers Creek Solar	410,085	195,302	(214,784)
Base	Pink Trail Solar	410,085	195,302	(214,784)
Base	Terrill Creek Solar	403,612	189,257	(214,356)
Base	Silver Palm Solar	403,612	189,257	(214,356)
Base	Ibis Solar	403,612	189,257	(214,356)
Base	Orchard Solar	403,612	189,257	(214,356)
Base	Beautyberry Solar	403,612	189,257	(214,356)
Base	Turnpike Solar	403,612	189,257	(214,356)
Base	Monarch Solar	403,612	189,257	(214,356)
Base	Caloosahatchee Solar	403,612	189,257	(214,356)
Base	White Tail Solar	403,612	189,257	(214,356)
Base	Prairie Creek Solar	403,612	189,257	(214,356)
Base	Hog Bay Solar	397,551	183,503	(214,048)
Base	Green Pasture Solar	397,551	183,503	(214,048)
Base	Long Creek Solar	397,551	183,503	(214,048)
Base	Redlands Solar	397,551	183,503	(214,048)
Base	Holopaw Solar	397,551	183,503	(214,048)
Base	Speckled Perch Solar	397,551	183,503	(214,048)
Base	Big Water Solar	397,551	183,503	(214,048)
Base	Cypress Pond Solar	410,085	195,302	(214,784)
Base	Etonia Creek Solar	410,085	195,302	(214,784)
Base	Saw Palmetto Solar	410,085	195,302	(214,784)
Base	Shirer Branch Solar	410,085	195,302	(214,784)
Base	Wild Azalea Solar	410,085	195,302	(214,784)
Base	Pineapple Solar	403,612	189,257	(214,356)
Base	Canoe Solar	403,612	189,257	(214,356)
Base	Sparkleberry Solar	403,612	189,257	(214,356)
Base	Sambucus Solar	403,612	189,257	(214,356)
Base	Three Creeks Solar	403,612	189,257	(214,356)
Base	Fourmile Creek Solar	403,612	189,257	(214,356)
Base	Big Juniper Creek Solar	403,612	189,257	(214,356)
Base	Wild Quail Solar	403,612	189,257	(214,356)
Base	Pecan Tree Solar	403,612	189,257	(214,356)
Base	Hawthorne Creek Solar	403,612	189,257	(214,356)
Base	Nature Trail Solar	403,612	189,257	(214,356)
Base	Woodyard Solar	403,612	189,257	(214,356)
Base	Honeybell Solar	403,612	189,257	(214,356)
Base	Mitchell Creek Solar	403,612	189,257	(214,356)
Base	Hendry Isles Solar	403,612	189,257	(214,356)

Base	Norton Creek Solar	403,612	189,257	(214,356)
Base	Kayak Solar	403,612	189,257	(214,356)
Base	Cedar Trail Solar	403,612	189,257	(214,356)
Base	Georges Lake Solar	403,612	189,257	(214,356)
Base	Buttonwood Solar	403,612	189,257	(214,356)
Base	Fawn Solar	397,551	183,503	(214,048)
Base	Thomas Creek Solar	397,551	183,503	(214,048)
Base	Fox Trail Solar	397,551	183,503	(214,048)
Base	Swallowtail Solar	397,551	183,503	(214,048)
Base	Tenmile Creek Solar	397,551	183,503	(214,048)
Base	Proposed Solar 2026	4,846,748	2,288,060	(2,558,689)
Base	Proposed Solar 2027	4,830,772	2,303,773	(2,526,999)
Base	Proposed Solar 2028	4,008,365	1,933,501	(2,074,863)
Base	Proposed Solar 2029	2,392,346	1,168,682	(1,223,665)
Base	Southfork Solar	432,391	215,463	(216,928)
Clause	Space Coast Solar	46,477	16,199	(30,278)
Base	Sunshine Gateway Solar	440,956	222,972	(217,984)
Base	Sweetbay Solar	432,391	215,463	(216,928)
Base	Trailside Solar	432,391	215,463	(216,928)
Base	Twin Lakes Solar	432,391	215,463	(216,928)
Base	Union Springs Solar	432,391	215,463	(216,928)
Base	Wildflower Solar	450,187	230,943	(219,243)
	Total	$ 60,563,527	$ 29,212,170	$ (31,351,357)
		$ -	$ -	$ -
	Subtotal Clause	152,293	57,080	(95,213)
	Subtotal Base	60,411,234	29,155,090	(31,256,144)

	Plant Site	Battery Company Proposed Annual Accrual Effective 1/1/2026	OPC Proposed Annual Accrual Effective 1/1/2026	Increase / (Decrease) in Dismantlement Accrual
	FPL Energy Storage			
Base	Echo River Battery Storage	154,436	74,783	(79,653)
Base	Manatee Energy Storage	651,227	286,395	(364,833)
Base	Proposed Battery 2025	2,827,634	1,443,440	(1,384,194)
Base	Proposed Battery 2026	7,819,815	4,056,001	(3,763,814)
Base	Proposed Battery 2027	3,430,021	1,779,907	(1,650,113)
Base	Proposed Battery 2028	1,640,077	853,048	(787,029)
Base	Proposed Battery 2029	817,956	427,229	(390,726)
	Sunshine Gateway Battery Storage	154,436	74,783	(79,653)
	Total	$ 17,495,601	$ 8,995,587	$ (8,500,015)

CALCULATION OF CURRENT AND FUTURE JURISDICTIONAL DISMANTLEMENT COSTS 2026
OPC

2026 Jurisdictional Factor:	95.57362%			
			Jurisdictional	
	Dismantlement Cost in 2025 Dollars	Dismantlement Cost in Future Dollars	Dismantlement Cost in 2025 Dollars	Dismantlement Cost in Future Dollars
Battery Storage				
Echo River Battery Storage[1]	$ 1,549,868	$ 2,523,025	$ 1,481,265	$ 2,411,346
Battery Storage 2025[1]	26,941,870	49,737,690	25,749,320	47,536,111
Manatee Energy Storage	5,847,962	9,975,972	5,589,109	9,534,398
Sunshine Gateway Battery Storage[1]	1,549,868	2,523,025	1,481,265	2,411,346
Proposed Battery Storage 2026[1]	73,334,581	139,760,623	70,088,514	133,574,287
Proposed Battery Storage 2027[1]	42,879,678	84,386,796	40,981,660	80,651,516
Proposed Battery Storage 2028[1]	30,790,708	62,583,531	29,427,794	59,813,346
Proposed Battery Storage 2029[1]	30,790,708	64,649,129	29,427,794	61,787,512
Cape Canaveral				
Cape Canaveral CC Common	4,524,577	15,509,484	4,324,302	14,822,975
Cape Canaveral CC Unit 5	2,612,106	17,855,055	2,496,484	17,064,722
Dania Beach				
Dania Beach Common	4,401,257	24,751,736	4,206,441	23,656,130
Dania Beach Unit 7	2,099,536	20,155,088	2,006,603	19,262,947
Daniel				
Daniel (Coal Combustion Residuals)[7]	20,017,075	28,052,215	19,131,043	26,810,517
Daniel Common[7]	5,819,322	6,422,379	5,561,736	6,138,100
Daniel Unit 1[7]	2,300,755	3,236,664	2,198,915	3,093,397
Daniel Unit 2[7]	2,300,755	3,236,664	2,198,915	3,093,397
Ft. Myers				
Ft. Myers Common	7,492,432	19,961,038	7,160,789	19,077,487
Ft. Myers GT (Blackstart)	627,330	1,144,659	599,562	1,093,992
Ft. Myers Unit 2	5,257,929	22,422,139	5,025,193	21,429,650
Ft. Myers Unit 3 (A, B, C & D)	54,670	1,454,005	52,250	1,389,645
Gulf Clean Energy Center (GCEC)				
Gulf Clean Energy Center (Coal Combustion Residuals)	2,184,275	4,013,258	2,087,591	3,835,616
GCEC Common	56,953,306	114,221,576	54,432,336	109,165,695
GCEC Unit 4	2,279,421	2,765,035	2,178,526	2,642,644
GCEC Unit 5	2,279,421	2,765,035	2,178,526	2,642,644
GCEC Unit 6	5,251,872	7,956,212	5,019,405	7,604,040
GCEC Unit 7	5,272,506	9,806,386	5,039,125	9,372,318
GCEC Unit 8A,B,C,D (CT)	873,476	10,485,037	834,812	10,020,930
Lauderdale				
Lauderdale Common	1,453,404	7,881,318	1,389,071	7,532,461
Lauderdale GT (Blackstart)	234,239	338,174	223,871	323,205
Lauderdale Unit 6 (Peaker)	(129,722)	7,161,923	(123,980)	6,844,910
Manatee				
Manatee Common	7,325,941	18,184,607	7,001,667	17,379,687
Manatee Unit 1	21,719,947	31,565,252	20,758,540	30,168,054
Manatee Unit 2	21,719,947	31,565,252	20,758,540	30,168,054
Manatee Unit 3	2,564,698	13,120,027	2,451,175	12,539,285
Martin				
Martin Common	14,566,946	41,318,016	13,922,158	39,489,124
Martin Unit 3	173,375	2,689,176	165,700	2,570,143
Martin Unit 4	173,375	2,689,176	165,700	2,570,143
Martin Unit 8	3,240,270	14,076,034	3,096,844	13,452,976
Okeechobee				
Okeechobee Clean Energy Common	10,071,660	43,491,305	9,625,850	41,566,215
Okeechobee Clean Energy Unit 1	4,301,938	32,718,004	4,111,518	31,269,781
Other Renewable Production				
Cavendish Hydrogen[1]	1,123,192	6,373,094	1,073,475	6,090,997
Perdido Landfill Units 1-3	410,584	472,501	392,410	451,586
Pace/Pea Ridge Cogen				
Pace/Pea Ridge Cogen Common	10,639	10,880	10,168	10,399
Pace/Pea Ridge Cogen Unit 1	50,586	54,045	48,347	51,653
Pace/Pea Ridge Cogen Unit 2	50,586	54,045	48,347	51,653
Pace/Pea Ridge Cogen Unit 3	50,586	54,045	48,347	51,653
Port Everglades				
Port Everglades Common	3,459,882	14,792,263	3,306,735	14,137,501
Port Everglades Unit 5	2,538,256	20,297,809	2,425,903	19,399,351
Riviera Beach				
Riviera Beach Common	4,417,308	15,235,656	4,221,782	14,561,268
Riviera Beach Unit 5	2,612,106	18,623,772	2,496,484	17,799,413
Sanford				
Sanford Common	6,646,084	15,158,971	6,351,903	14,487,977

2026 Jurisdictional Factor:	95.57362%			
			Jurisdictional	
	Dismantlement Cost in 2025 Dollars	Dismantlement Cost in Future Dollars	Dismantlement Cost in 2025 Dollars	Dismantlement Cost in Future Dollars
Sanford Unit 4	2,660,154	11,348,211	2,542,406	10,845,896
Sanford Unit 5	2,660,154	10,860,024	2,542,406	10,379,318
Scherer				
Scherer - Unit 3 (Coal Combustion Residuals)[7,8]	40,582,936	56,284,605	38,786,581	53,793,234
Scherer - Unit 4 (Coal Combustion Residuals)[7,8]	123,956,521	171,915,697	118,469,734	164,306,055
Scherer Common[7]	9,679,896	11,764,731	9,251,427	11,243,979
Scherer Unit 3[7]	2,389,219	3,810,031	2,283,463	3,641,384
Scherer Unit 4[7]	8,098,483	12,796,878	7,740,013	12,230,440
Smith				
Smith Common[9]	4,903,213	11,079,565	4,686,178	10,589,142
Smith Unit - 3[9]	2,058,254	7,296,511	1,967,148	6,973,540
Smith Unit - 3A[9]	134,695	259,485	128,733	247,999
Solar				
Anhinga Solar[4]	4,742,110	18,233,929	4,532,207	17,426,826
Apalachee Solar[4]	4,742,110	18,233,929	4,532,207	17,426,826
Babcock Preserve Solar	4,742,110	16,244,227	4,532,207	15,525,195
Babcock Ranch Solar	4,742,110	13,906,560	4,532,207	13,291,003
Barefoot Bay Solar	4,742,110	15,036,037	4,532,207	14,370,485
Beautyberry Solar[5]	4,742,110	18,948,054	4,532,207	18,109,341
Big Juniper Creek Solar[1]	4,742,110	18,948,054	4,532,207	18,109,341
Big Water Solar[6]	4,742,110	19,689,213	4,532,207	18,817,694
Blackwater Solar[4]	4,742,110	18,233,929	4,532,207	17,426,826
Blue Cypress Solar	4,742,110	15,036,037	4,532,207	14,370,485
Blue Heron Solar	4,742,110	16,244,227	4,532,207	15,525,195
Blue Indigo Solar	4,742,110	16,244,227	4,532,207	15,525,195
Blue Springs Solar[2]	4,742,110	16,882,935	4,532,207	16,135,632
Bluefield Preserve Solar[4]	4,742,110	18,233,929	4,532,207	17,426,826
Buttonwood Solar[1]	4,742,110	18,948,054	4,532,207	18,109,341
Caloosahatchee Solar[5]	4,742,110	18,948,054	4,532,207	18,109,341
Canoe Solar[1]	4,742,110	18,948,054	4,532,207	18,109,341
Cattle Ranch Solar	4,742,110	16,244,227	4,532,207	15,525,195
Cavendish Solar[4]	4,742,110	18,233,929	4,532,207	17,426,826
Cedar Trail Solar[1]	4,742,110	18,948,054	4,532,207	18,109,341
Chautauqua Solar[1]	4,742,110	18,233,929	4,532,207	17,426,826
Chipola Solar[4]	4,742,110	18,233,929	4,532,207	17,426,826
Citrus Solar	4,742,110	13,906,560	4,532,207	13,291,003
Coral Farm Solar	4,742,110	15,036,037	4,532,207	14,370,485
Cotton Creek Solar[2]	4,742,110	16,882,935	4,532,207	16,135,632
Cypress Pond Solar[1]	4,742,110	18,233,929	4,532,207	17,426,826
DeSoto Solar	1,591,312	3,548,736	1,520,875	3,391,656
Discovery Solar[2]	4,742,110	15,036,037	4,532,207	14,370,485
Echo River Solar	4,742,110	16,244,227	4,532,207	15,525,195
Egret Solar	4,742,110	16,244,227	4,532,207	15,525,195
Elder Branch Solar[3]	4,742,110	17,545,868	4,532,207	16,769,221
Etonia Creek Solar[1]	4,742,110	18,233,929	4,532,207	17,426,826
Everglades Solar[4]	4,742,110	18,233,929	4,532,207	17,426,826
Fawn Solar[1]	4,742,110	19,689,213	4,532,207	18,817,694
First City Solar[4]	4,742,110	18,233,929	4,532,207	17,426,826
Flowers Creek Solar[4]	4,742,110	18,233,929	4,532,207	17,426,826
Fort Drum Solar[2]	4,742,110	16,882,935	4,532,207	16,135,632
Fourmile Creek Solar[1]	4,742,110	18,948,054	4,532,207	18,109,341
Fox Trail Solar[1]	4,742,110	19,689,213	4,532,207	18,817,694
Georges Lake Solar[1]	4,742,110	18,948,054	4,532,207	18,109,341
Ghost Orchid Solar[3]	4,742,110	17,545,868	4,532,207	16,769,221
Green Pasture Solar[6]	4,742,110	19,689,213	4,532,207	18,817,694
Grove Solar[3]	4,742,110	17,545,868	4,532,207	16,769,221
Hammock Solar	4,742,110	15,036,037	4,532,207	14,370,485
Hawthorne Creek Solar[1]	4,742,110	18,948,054	4,532,207	18,109,341
Hendry Isles Solar[1]	4,742,110	18,948,054	4,532,207	18,109,341
Hibiscus Solar	4,742,110	16,244,227	4,532,207	15,525,195
Hog Bay Solar[6]	4,742,110	19,689,213	4,532,207	18,817,694
Holopaw Solar[6]	4,742,110	19,689,213	4,532,207	18,817,694
Honeybell Solar[1]	4,742,110	18,948,054	4,532,207	18,109,341
Horizon Solar	4,742,110	15,036,037	4,532,207	14,370,485
Ibis Solar[5]	4,742,110	18,948,054	4,532,207	18,109,341
Immokalee Solar[3]	4,742,110	17,545,868	4,532,207	16,769,221
Indian River Solar	4,742,110	15,036,037	4,532,207	14,370,485
Interstate Solar	4,742,110	15,628,874	4,532,207	14,937,081
Kayak Solar[1]	4,742,110	18,948,054	4,532,207	18,109,341

2026 Jurisdictional Factor:	95.57362%			
			Jurisdictional	
	Dismantlement Cost in 2025 Dollars	Dismantlement Cost in Future Dollars	Dismantlement Cost in 2025 Dollars	Dismantlement Cost in Future Dollars
Lakeside Solar	4,742,110	16,244,227	4,532,207	15,525,195
Loggerhead Solar	4,742,110	15,036,037	4,532,207	14,370,485
Long Creek Solar[6]	4,742,110	19,689,213	4,532,207	18,817,694
Magnolia Springs Solar	4,742,110	16,882,935	4,532,207	16,135,632
Manatee Solar	4,742,110	13,906,560	4,532,207	13,291,003
Miami-Dade Solar	4,742,110	15,628,874	4,532,207	14,937,081
Mitchell Creek Solar[1]	4,742,110	18,948,054	4,532,207	18,109,341
Monarch Solar[5]	4,742,110	18,948,054	4,532,207	18,109,341
Nassau Solar	4,742,110	16,244,227	4,532,207	15,525,195
Nature Trail Solar[1]	4,742,110	18,948,054	4,532,207	18,109,341
Northern Preserve Solar	4,742,110	16,244,227	4,532,207	15,525,195
Norton Creek Solar[1]	4,742,110	18,948,054	4,532,207	18,109,341
Okeechobee Solar	4,742,110	16,244,227	4,532,207	15,525,195
Orange Blossom Solar[2]	4,742,110	16,882,935	4,532,207	16,135,632
Orchard Solar[5]	4,742,110	18,948,054	4,532,207	18,109,341
Palm Bay Solar[2]	4,742,110	16,882,935	4,532,207	16,135,632
Pecan Tree Solar[1]	4,742,110	18,948,054	4,532,207	18,109,341
Pelican Solar[2]	4,742,110	16,882,935	4,532,207	16,135,632
Pineapple Solar[1]	4,742,110	18,948,054	4,532,207	18,109,341
Pink Trail Solar[4]	4,742,110	18,233,929	4,532,207	17,426,826
Pioneer Trail Solar	4,742,110	15,628,874	4,532,207	14,937,081
Prairie Creek Solar[5]	4,742,110	18,948,054	4,532,207	18,109,341
Proposed Solar 2026[1]	56,905,326	245,500,942	54,386,480	234,634,137
Proposed Solar 2027[1]	75,873,767	340,107,096	72,515,306	325,052,663
Proposed Solar 2028[1]	94,842,209	441,702,793	90,644,133	422,151,348
Proposed Solar 2029[1]	113,810,651	550,676,920	108,772,959	526,301,866
Redlands Solar[6]	4,742,110	19,689,213	4,532,207	18,817,694
Rodeo Solar[2]	4,742,110	16,882,935	4,532,207	16,135,632
Sabal Palm Solar[2]	4,742,110	16,882,935	4,532,207	16,135,632
Sambucus Solar[1]	4,742,110	18,948,054	4,532,207	18,109,341
Saw Palmetto Solar[1]	4,742,110	18,233,929	4,532,207	17,426,826
Sawgrass Solar[3]	4,742,110	17,545,868	4,532,207	16,769,221
Shirer Branch Solar[1]	4,742,110	18,233,929	4,532,207	17,426,826
Silver Palm Solar[5]	4,742,110	18,948,054	4,532,207	18,109,341
Southfork Solar	4,742,110	16,244,227	4,532,207	15,525,195
Space Coast Solar	636,525	1,211,767	608,350	1,158,129
Sparkleberry Solar[1]	4,742,110	18,948,054	4,532,207	18,109,341
Speckled Perch Solar[6]	4,742,110	19,689,213	4,532,207	18,817,694
Sundew Solar[3]	4,742,110	17,545,868	4,532,207	16,769,221
Sunshine Gateway Solar	4,742,110	15,628,874	4,532,207	14,937,081
Swallowtail Solar[1]	4,742,110	19,689,213	4,532,207	18,817,694
Sweetbay Solar	4,742,110	16,244,227	4,532,207	15,525,195
Tenmile Creek Solar[1]	4,742,110	19,689,213	4,532,207	18,817,694
Terrill Creek Solar[5]	4,742,110	18,948,054	4,532,207	18,109,341
Thomas Creek Solar[1]	4,742,110	19,689,213	4,532,207	18,817,694
Three Creeks Solar[1]	4,742,110	18,948,054	4,532,207	18,109,341
Trailside Solar	4,742,110	16,244,227	4,532,207	15,525,195
Turnpike Solar[5]	4,742,110	18,948,054	4,532,207	18,109,341
Twin Lakes Solar	4,742,110	16,244,227	4,532,207	15,525,195
Union Springs Solar	4,742,110	16,244,227	4,532,207	15,525,195
White Tail Solar[5]	4,742,110	18,948,054	4,532,207	18,109,341
Wild Azalea Solar[1]	4,742,110	18,233,929	4,532,207	17,426,826
Wild Quail Solar[1]	4,742,110	18,948,054	4,532,207	18,109,341
Wildflower Solar	4,742,110	15,036,037	4,532,207	14,370,485
Willow Solar[2]	4,742,110	16,882,935	4,532,207	16,135,632
Woodyard Solar[1]	4,742,110	18,948,054	4,532,207	18,109,341
Turkey Point				
Turkey Point Common	2,689,617	8,244,794	2,570,564	7,879,848
Turkey Point Unit 5	3,241,568	15,319,233	3,098,084	14,641,146
Clean Water Recovery Center[1]	2,073,899	6,780,478	1,982,100	6,480,348
WCEC				
West County Common	9,820,541	37,013,877	9,385,846	35,375,502
West County Unit 1	3,781,331	18,743,436	3,613,955	17,913,781
West County Unit 2	3,781,331	18,743,436	3,613,955	17,913,781
West County Unit 3	3,781,331	20,357,048	3,613,955	19,455,968
Grand Total	**$ 1,527,689,737**	**$ 4,945,671,843**	**$ 1,460,068,382**	**$ 4,726,757,608**

CALCULATION OF CURRENT AND FUTURE JURISDICTIONAL DISMANTLEMENT COSTS 2027
OPC

2027 Jurisdictional Factor:	95.62615%			
			Jurisdictional	
	Dismantlement Cost in 2025 Dollars	Dismantlement Cost in Future Dollars	Dismantlement Cost in 2025 Dollars	Dismantlement Cost in Future Dollars
Battery Storage				
Echo River Battery Storage[1]	$ 1,549,868	$ 2,523,025	$ 1,482,079	$ 2,412,671
Battery Storage 2025[1]	26,941,870	49,737,690	25,763,472	47,562,237
Manatee Energy Storage	5,847,962	9,975,972	5,592,181	9,539,638
Sunshine Gateway Battery Storage[1]	1,549,868	2,523,025	1,482,079	2,412,671
Proposed Battery Storage 2026[1]	73,334,581	139,760,623	70,127,035	133,647,700
Proposed Battery Storage 2027[1]	42,879,678	84,386,796	41,004,184	80,695,842
Proposed Battery Storage 2028[1]	30,790,708	62,583,531	29,443,968	59,846,220
Proposed Battery Storage 2029[1]	30,790,708	64,649,129	29,443,968	61,821,471
Cape Canaveral				
Cape Canaveral CC Common	4,524,577	15,509,484	4,326,679	14,831,122
Cape Canaveral CC Unit 5	2,612,106	17,855,055	2,497,856	17,074,101
Dania Beach				
Dania Beach Common	4,401,257	24,751,736	4,208,752	23,669,132
Dania Beach Unit 7	2,099,536	20,155,088	2,007,706	19,273,534
Daniel				
Daniel (Coal Combustion Residuals)[7]	20,017,075	28,052,215	19,141,558	26,825,252
Daniel Common[7]	5,819,322	6,422,379	5,564,793	6,141,474
Daniel Unit 1[7]	2,300,755	3,236,664	2,200,124	3,095,097
Daniel Unit 2[7]	2,300,755	3,236,664	2,200,124	3,095,097
Ft. Myers				
Ft. Myers Common	7,492,432	19,961,038	7,164,724	19,087,972
Ft. Myers GT (Blackstart)	627,330	1,144,659	599,891	1,094,593
Ft. Myers Unit 2	5,257,929	22,422,139	5,027,955	21,441,428
Ft. Myers Unit 3 (A, B, C & D)	54,670	1,454,005	52,279	1,390,409
Gulf Clean Energy Center				
Gulf Clean Energy Center (Coal Combustion Residuals)	2,184,275	4,013,258	2,088,738	3,837,724
GCEC Common	56,953,306	114,221,576	54,462,252	109,225,693
GCEC Unit 4	2,279,421	2,765,035	2,179,723	2,644,097
GCEC Unit 5	2,279,421	2,765,035	2,179,723	2,644,097
GCEC Unit 6	5,251,872	7,956,212	5,022,163	7,608,219
GCEC Unit 7	5,272,506	9,806,386	5,041,895	9,377,469
GCEC Unit 8A,B,C,D (CT)	873,476	10,485,037	835,271	10,026,437
Lauderdale				
Lauderdale Common	1,453,404	7,881,318	1,389,834	7,536,600
Lauderdale GT (Blackstart)	234,239	338,174	223,994	323,383
Lauderdale Unit 6 (Peaker)	(129,722)	7,161,923	(124,048)	6,848,672
Manatee				
Manatee Common	7,325,941	18,184,607	7,005,515	17,389,239
Manatee Unit 1	21,719,947	31,565,252	20,769,949	30,184,634
Manatee Unit 2	21,719,947	31,565,252	20,769,949	30,184,634
Manatee Unit 3	2,564,698	13,120,027	2,452,522	12,546,176
Martin				
Martin Common	14,566,946	41,318,016	13,929,809	39,510,827
Martin Unit 3	173,375	2,689,176	165,791	2,571,555
Martin Unit 4	173,375	2,689,176	165,791	2,571,555
Martin Unit 8	3,240,270	14,076,034	3,098,546	13,460,369
Okeechobee				
Okeechobee Clean Energy Common	10,071,660	43,491,305	9,631,140	41,589,059
Okeechobee Clean Energy Unit 1	4,301,938	32,718,004	4,113,777	31,286,967
Other Renewable Production				
Cavendish Hydrogen[1]	1,123,192	6,373,094	1,074,065	6,094,345
Perdido Landfill Units 1-3	410,584	472,501	392,626	451,834
Pace/Pea Ridge Cogen				
Pace/Pea Ridge Cogen Common	10,639	10,880	10,174	10,404
Pace/Pea Ridge Cogen Unit 1	50,586	54,045	48,374	51,681
Pace/Pea Ridge Cogen Unit 2	50,586	54,045	48,374	51,681
Pace/Pea Ridge Cogen Unit 3	50,586	54,045	48,374	51,681
Port Everglades				
Port Everglades Common	3,459,882	14,792,263	3,308,552	14,145,271
Port Everglades Unit 5	2,538,256	20,297,809	2,427,236	19,410,013
Riviera Beach				
Riviera Beach Common	4,417,308	15,235,656	4,224,102	14,569,270
Riviera Beach Unit 5	2,612,106	18,623,772	2,497,856	17,809,196
Sanford				
Sanford Common	6,646,084	15,158,971	6,355,394	14,495,940

2027 Jurisdictional Factor:	95.62615%			
			Jurisdictional	
	Dismantlement Cost in 2025 Dollars	Dismantlement Cost in Future Dollars	Dismantlement Cost in 2025 Dollars	Dismantlement Cost in Future Dollars
Sanford Unit 4	2,660,154	11,348,211	2,543,803	10,851,857
Sanford Unit 5	2,660,154	10,860,024	2,543,803	10,385,022
Scherer				
Scherer - Unit 3 (Coal Combustion Residuals)[7,8]	40,582,936	56,284,605	38,807,899	53,822,799
Scherer - Unit 4 (Coal Combustion Residuals)[7,8]	123,956,521	171,915,697	118,534,845	164,396,358
Scherer Common[7]	9,679,896	11,764,731	9,256,511	11,250,159
Scherer Unit 3[7]	2,389,219	3,810,031	2,284,718	3,643,386
Scherer Unit 4[7]	8,098,483	12,796,878	7,744,267	12,237,162
Smith				
Smith Common[9]	4,903,213	11,079,565	4,688,754	10,594,961
Smith Unit - 3[9]	2,058,254	7,296,511	1,968,229	6,977,372
Smith Unit - 3A[9]	134,695	259,485	128,804	248,135
Solar				
Anhinga Solar[4]	4,742,110	18,233,929	4,534,698	17,436,404
Apalachee Solar[4]	4,742,110	18,233,929	4,534,698	17,436,404
Babcock Preserve Solar	4,742,110	16,244,227	4,534,698	15,533,728
Babcock Ranch Solar	4,742,110	13,906,560	4,534,698	13,298,308
Barefoot Bay Solar	4,742,110	15,036,037	4,534,698	14,378,383
Beautyberry Solar[5]	4,742,110	18,948,054	4,534,698	18,119,294
Big Juniper Creek Solar[1]	4,742,110	18,948,054	4,534,698	18,119,294
Big Water Solar[6]	4,742,110	19,689,213	4,534,698	18,828,036
Blackwater Solar[4]	4,742,110	18,233,929	4,534,698	17,436,404
Blue Cypress Solar	4,742,110	15,036,037	4,534,698	14,378,383
Blue Heron Solar	4,742,110	16,244,227	4,534,698	15,533,728
Blue Indigo Solar	4,742,110	16,244,227	4,534,698	15,533,728
Blue Springs Solar[2]	4,742,110	16,882,935	4,534,698	16,144,500
Bluefield Preserve Solar[4]	4,742,110	18,233,929	4,534,698	17,436,404
Buttonwood Solar[1]	4,742,110	18,948,054	4,534,698	18,119,294
Caloosahatchee Solar[5]	4,742,110	18,948,054	4,534,698	18,119,294
Canoe Solar[1]	4,742,110	18,948,054	4,534,698	18,119,294
Cattle Ranch Solar	4,742,110	16,244,227	4,534,698	15,533,728
Cavendish Solar[4]	4,742,110	18,233,929	4,534,698	17,436,404
Cedar Trail Solar[1]	4,742,110	18,948,054	4,534,698	18,119,294
Chautauqua Solar[1]	4,742,110	18,233,929	4,534,698	17,436,404
Chipola Solar[4]	4,742,110	18,233,929	4,534,698	17,436,404
Citrus Solar	4,742,110	13,906,560	4,534,698	13,298,308
Coral Farm Solar	4,742,110	15,036,037	4,534,698	14,378,383
Cotton Creek Solar[2]	4,742,110	16,882,935	4,534,698	16,144,500
Cypress Pond Solar[1]	4,742,110	18,233,929	4,534,698	17,436,404
DeSoto Solar	1,591,312	3,548,736	1,521,711	3,393,520
Discovery Solar[2]	4,742,110	15,036,037	4,534,698	14,378,383
Echo River Solar	4,742,110	16,244,227	4,534,698	15,533,728
Egret Solar	4,742,110	16,244,227	4,534,698	15,533,728
Elder Branch Solar[3]	4,742,110	17,545,868	4,534,698	16,778,438
Etonia Creek Solar[1]	4,742,110	18,233,929	4,534,698	17,436,404
Everglades Solar[4]	4,742,110	18,233,929	4,534,698	17,436,404
Fawn Solar[1]	4,742,110	19,689,213	4,534,698	18,828,036
First City Solar[4]	4,742,110	18,233,929	4,534,698	17,436,404
Flowers Creek Solar[4]	4,742,110	18,233,929	4,534,698	17,436,404
Fort Drum Solar[2]	4,742,110	16,882,935	4,534,698	16,144,500
Fourmile Creek Solar[1]	4,742,110	18,948,054	4,534,698	18,119,294
Fox Trail Solar[1]	4,742,110	19,689,213	4,534,698	18,828,036
Georges Lake Solar[1]	4,742,110	18,948,054	4,534,698	18,119,294
Ghost Orchid Solar[3]	4,742,110	17,545,868	4,534,698	16,778,438
Green Pasture Solar[6]	4,742,110	19,689,213	4,534,698	18,828,036
Grove Solar[3]	4,742,110	17,545,868	4,534,698	16,778,438
Hammock Solar	4,742,110	15,036,037	4,534,698	14,378,383
Hawthorne Creek Solar[1]	4,742,110	18,948,054	4,534,698	18,119,294
Hendry Isles Solar[1]	4,742,110	18,948,054	4,534,698	18,119,294
Hibiscus Solar	4,742,110	16,244,227	4,534,698	15,533,728
Hog Bay Solar[6]	4,742,110	19,689,213	4,534,698	18,828,036
Holopaw Solar[6]	4,742,110	19,689,213	4,534,698	18,828,036
Honeybell Solar[1]	4,742,110	18,948,054	4,534,698	18,119,294
Horizon Solar	4,742,110	15,036,037	4,534,698	14,378,383
Ibis Solar[5]	4,742,110	18,948,054	4,534,698	18,119,294
Immokalee Solar[3]	4,742,110	17,545,868	4,534,698	16,778,438
Indian River Solar	4,742,110	15,036,037	4,534,698	14,378,383
Interstate Solar	4,742,110	15,628,874	4,534,698	14,945,290
Kayak Solar[1]	4,742,110	18,948,054	4,534,698	18,119,294

2027 Jurisdictional Factor:	95.62615%			
			Jurisdictional	
	Dismantlement Cost in 2025 Dollars	Dismantlement Cost in Future Dollars	Dismantlement Cost in 2025 Dollars	Dismantlement Cost in Future Dollars
Lakeside Solar	4,742,110	16,244,227	4,534,698	15,533,728
Loggerhead Solar	4,742,110	15,036,037	4,534,698	14,378,383
Long Creek Solar[6]	4,742,110	19,689,213	4,534,698	18,828,036
Magnolia Springs Solar	4,742,110	16,882,935	4,534,698	16,144,500
Manatee Solar	4,742,110	13,906,560	4,534,698	13,298,308
Miami-Dade Solar	4,742,110	15,628,874	4,534,698	14,945,290
Mitchell Creek Solar[1]	4,742,110	18,948,054	4,534,698	18,119,294
Monarch Solar[5]	4,742,110	18,948,054	4,534,698	18,119,294
Nassau Solar	4,742,110	16,244,227	4,534,698	15,533,728
Nature Trail Solar[1]	4,742,110	18,948,054	4,534,698	18,119,294
Northern Preserve Solar	4,742,110	16,244,227	4,534,698	15,533,728
Norton Creek Solar[1]	4,742,110	18,948,054	4,534,698	18,119,294
Okeechobee Solar	4,742,110	16,244,227	4,534,698	15,533,728
Orange Blossom Solar[2]	4,742,110	16,882,935	4,534,698	16,144,500
Orchard Solar[5]	4,742,110	18,948,054	4,534,698	18,119,294
Palm Bay Solar[2]	4,742,110	16,882,935	4,534,698	16,144,500
Pecan Tree Solar[1]	4,742,110	18,948,054	4,534,698	18,119,294
Pelican Solar[2]	4,742,110	16,882,935	4,534,698	16,144,500
Pineapple Solar[1]	4,742,110	18,948,054	4,534,698	18,119,294
Pink Trail Solar[4]	4,742,110	18,233,929	4,534,698	17,436,404
Pioneer Trail Solar	4,742,110	15,628,874	4,534,698	14,945,290
Prairie Creek Solar[5]	4,742,110	18,948,054	4,534,698	18,119,294
Proposed Solar 2026[1]	56,905,326	245,500,942	54,416,371	234,763,093
Proposed Solar 2027[1]	75,873,767	340,107,096	72,555,161	325,231,313
Proposed Solar 2028[1]	94,842,209	441,702,793	90,693,951	422,383,364
Proposed Solar 2029[1]	113,810,651	550,676,920	108,832,741	526,591,124
Redlands Solar[6]	4,742,110	19,689,213	4,534,698	18,828,036
Rodeo Solar[2]	4,742,110	16,882,935	4,534,698	16,144,500
Sabal Palm Solar[2]	4,742,110	16,882,935	4,534,698	16,144,500
Sambucus Solar[1]	4,742,110	18,948,054	4,534,698	18,119,294
Saw Palmetto Solar[1]	4,742,110	18,233,929	4,534,698	17,436,404
Sawgrass Solar[3]	4,742,110	17,545,868	4,534,698	16,778,438
Shirer Branch Solar[1]	4,742,110	18,233,929	4,534,698	17,436,404
Silver Palm Solar[5]	4,742,110	18,948,054	4,534,698	18,119,294
Southfork Solar	4,742,110	16,244,227	4,534,698	15,533,728
Space Coast Solar	636,525	1,211,767	608,684	1,158,766
Sparkleberry Solar[1]	4,742,110	18,948,054	4,534,698	18,119,294
Speckled Perch Solar[6]	4,742,110	19,689,213	4,534,698	18,828,036
Sundew Solar[3]	4,742,110	17,545,868	4,534,698	16,778,438
Sunshine Gateway Solar	4,742,110	15,628,874	4,534,698	14,945,290
Swallowtail Solar[1]	4,742,110	19,689,213	4,534,698	18,828,036
Sweetbay Solar	4,742,110	16,244,227	4,534,698	15,533,728
Tenmile Creek Solar[1]	4,742,110	19,689,213	4,534,698	18,828,036
Terrill Creek Solar[5]	4,742,110	18,948,054	4,534,698	18,119,294
Thomas Creek Solar[1]	4,742,110	19,689,213	4,534,698	18,828,036
Three Creeks Solar[1]	4,742,110	18,948,054	4,534,698	18,119,294
Trailside Solar	4,742,110	16,244,227	4,534,698	15,533,728
Turnpike Solar[5]	4,742,110	18,948,054	4,534,698	18,119,294
Twin Lakes Solar	4,742,110	16,244,227	4,534,698	15,533,728
Union Springs Solar	4,742,110	16,244,227	4,534,698	15,533,728
White Tail Solar[5]	4,742,110	18,948,054	4,534,698	18,119,294
Wild Azalea Solar[1]	4,742,110	18,233,929	4,534,698	17,436,404
Wild Quail Solar[1]	4,742,110	18,948,054	4,534,698	18,119,294
Wildflower Solar	4,742,110	15,036,037	4,534,698	14,378,383
Willow Solar[2]	4,742,110	16,882,935	4,534,698	16,144,500
Woodyard Solar[1]	4,742,110	18,948,054	4,534,698	18,119,294
Turkey Point				
Turkey Point Common	2,689,617	8,244,794	2,571,977	7,884,179
Turkey Point Unit 5	3,241,568	15,319,233	3,099,786	14,649,192
Clean Water Recovery Center[1]	2,073,899	6,780,478	1,983,190	6,483,910
WCEC				
West County Common	9,820,541	37,013,877	9,391,005	35,394,945
West County Unit 1	3,781,331	18,743,436	3,615,941	17,923,626
West County Unit 2	3,781,331	18,743,436	3,615,941	17,923,626
West County Unit 3	3,781,331	20,357,048	3,615,941	19,466,661
Grand Total	**$ 1,527,689,737**	**$ 4,945,671,843**	**$ 1,460,870,840**	**$ 4,729,355,448**

FPL'S RESPONSES TO STAFF INTERROGATORIES
INDEX

Florida Power & Light Company
Docket No. 20250011-EI
Staff's Fourth Set of Interrogatories
Interrogatory No. 86
Page 1 of 1

QUESTION:
Please refer to witness Allis' Direct Testimony, pages 48 – 49, for the questions below:

a. Please explain, with examples, the "capital spare parts and non-capital spare parts accounts."

b. Please identify all of the witness's recommended reserve transfers in MS Excel spreadsheet format.

c. Please confirm that the results of all of the recommended reserve transfers have been incorporated in the proposed new depreciation rates and theoretical reserve imbalances presented in Tables 1 - 3 of the 2025 Depreciation Study, pages 59 – 87 of 1080.

RESPONSE:
a) "Capital spare parts" are hot gas path components of the combustion turbine typically have shorter operational lives and are replaced at regular maintenance and inspection intervals. Examples of capital spare parts include combustion turbine blades and rotors, compressor rotors and blades, transition nozzles and fuel nozzles. "Non-capital spare parts" in include all of the other assets in Account 343. These include combustion turbine casing, piping, and steam turbine components including condensers, rotors and blades.

b) Please see Attachment 1 for the requested information.

In preparation of this response, FPL discovered an inadvertent discrepancy in the presentation of amortizable accounts in FPL witness Allis's Exhibit NWA-1. This is described further in FPL's response to Staff's Fourth Set of Interrogatories, No. 87. The attachment provided in this response incorporates the updated presentation of amortizable accounts. These accounts are represented appropriately in FPL's as filed MFRs and the corrected presentation has no impact on FPL's proposed depreciation adjustment.

c) Yes, that is correct.

Due to the voluminous size of Interrogatory No. 86, Attachment No. 1, on the following page, Mr. Dunkel only displays the rows and columns in the FPL-provided excel file which show the information that is discussed in Mr. Dunkels' testimony.

Florida Power & Light Company
Docket No. 20250011-EI
Staff's Fourth Set of Interrogatories
Interrogatory No. 86
Attachment No. 1 of 1
Tab 1 of 3

START YEAR	2024
END YEAR	2025

FUNCTION	ACCT	GRP	PLANT SITE/ACCOUNT TITLE	RESERVE ADJUSTMENTS	12/31/2025 DEPR STUDY BAL
STEAM	31100	19014	GULF CLEAN ENERGY CENTER UNIT 4	(31,365.48)	77,578
STEAM	31200	19014	GULF CLEAN ENERGY CENTER UNIT 4	(7,874,670.13)	18,247,955
STEAM	31400	19014	GULF CLEAN ENERGY CENTER UNIT 4	(4,047,710.34)	8,239,971
STEAM	31500	19014	GULF CLEAN ENERGY CENTER UNIT 4	(969,261.36)	2,880,984
STEAM	31100	19015	GULF CLEAN ENERGY CENTER UNIT 5	(4,118.02)	15,715
STEAM	31200	19015	GULF CLEAN ENERGY CENTER UNIT 5	(4,743,734.00)	19,717,286
STEAM	31400	19015	GULF CLEAN ENERGY CENTER UNIT 5	(3,589,006.78)	10,888,558
STEAM	31500	19015	GULF CLEAN ENERGY CENTER UNIT 5	(818,963.50)	3,072,398
STEAM	31100	19800	SCHERER COMMON	(6,385,831.65)	4,262,921
STEAM	31200	19800	SCHERER COMMON	(2,406,800.19)	16,326,738
STEAM	31400	19800	SCHERER COMMON	(694,701.83)	619,839
STEAM	31500	19800	SCHERER COMMON	(586,355.85)	313,992
STEAM	31600	19800	SCHERER COMMON	112,063.62	2,280,932
STEAM	31100	19802	SCHERER UNIT 3	(14,792,224.68)	5,396,371
STEAM	31200	19802	SCHERER UNIT 3	(32,652,917.84)	82,893,740
STEAM	31400	19802	SCHERER UNIT 3	(15,154,142.55)	18,247,401
STEAM	31500	19802	SCHERER UNIT 3	(4,935,736.23)	2,128,667
STEAM	31600	19802	SCHERER UNIT 3	(213,315.51)	402,055
OTHER	34100	30101	LAUDERDALE GTS	930,057.49	2,658,289
OTHER	34200	30101	LAUDERDALE GTS	(723,686.07)	1,639,621
OTHER	34300	30101	LAUDERDALE GTS	(6,752,776.81)	7,737,726
OTHER	34400	30101	LAUDERDALE GTS	(1,424,863.37)	3,546,923
OTHER	34500	30101	LAUDERDALE GTS	(309,685.57)	484,922
OTHER	34600	30101	LAUDERDALE GTS	(8,622.02)	50,009
OTHER	34100	30102	FT. MYERS GTS	-	4,104,586
OTHER	34200	30102	FT. MYERS GTS	-	2,504,724
OTHER	34300	30102	FT. MYERS GTS	(12,231,783.65)	9,856,559
OTHER	34322	30102	FT. MYERS GTS	6,132,899.71	2,340,791
OTHER	34400	30102	FT. MYERS GTS	-	6,622,932
OTHER	34500	30102	FT. MYERS GTS	-	2,943,372

FLORIDA POWER AND LIGHT

CALCULATION OF THE DEPRECIATION RATES OF THE PRODUCTION UNITS WITH THE SHORTEST COMPOSITE REMAINING LIVES USING THE BOOK RESERVE AMOUNTS (WITHOUT THE TRANSFERS MR. ALLIS MADE) (LIVES, NET SALVAGES AND EVERYTHING ELSE (EXCEPT DEPRECIATION RESERVE) AS MR. ALLIS FILED)

NOTE; THIS IS NOT A CALCULATION OF THE OPC PROPOSED DEPRECIATION RATES

SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2025

ACCOUNT	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2025 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
GULF CLEAN ENERGY CENTER UNIT 4									
311.00 STRUCTURES AND IMPROVEMENTS	12-2029	90-R1.5 *	(1)	95.771.64	108.944	(12.214)	3.95	(3.092)	(3.23)
312.00 BOILER PLANT EQUIPMENT	12-2029	70-L0 *	(1)	25.432.944.35	26.122.625	(435.351)	3.93	(110.776)	(0.44)
314.00 TURBOGENERATOR UNITS	12-2029	65-R0.5 *	(1)	11.761.081.51	12.287.681	(408.989)	3.94	(103.804)	(0.88)
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2029	70-S0 *	(1)	3.904.101.63	3.850.245	92.896	3.94	23.578	0.60
TOTAL GULF CLEAN ENERGY CENTER UNIT 4				*41,193,899.13*	*42,369,495*	*(763,656)*	*3.93*	*(194,094)*	*(0.47)*
GULF CLEAN ENERGY CENTER UNIT 5									
311.00 STRUCTURES AND IMPROVEMENTS	12-2029	90-R1.5 *	(1)	19.654.33	19.833	18	3.96	5	0.03
312.00 BOILER PLANT EQUIPMENT	12-2029	70-L0 *	(1)	27.217.079.47	24.461.020	3.028.230	3.93	770.542	2.83
314.00 TURBOGENERATOR UNITS	12-2029	65-R0.5 *	(1)	15.959.988.83	14.477.565	1.642.024	3.94	416.757	2.61
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2029	70-S0 *	(1)	4.339.940.70	3.891.361	491.979	3.95	124.552	2.87
TOTAL GULF CLEAN ENERGY CENTER UNIT 5				*47,536,663.33*	*42,849,779*	*5,162,251*	*3.94*	*1,311,856*	*2.76*
SCHERER STEAM PLANT									
SCHERER COMMON									
311.00 STRUCTURES AND IMPROVEMENTS	12-2035	90-R1.5 *	(1)	33.826.939.68	10.648.753	23.516.456	9.87	2.382.620	7.04
312.00 BOILER PLANT EQUIPMENT	12-2035	70-L0 *	(1)	52.577.677.80	18.733.539	34.369.916	9.63	3.569.046	6.79
314.00 TURBOGENERATOR UNITS	12-2035	65-R0.5 *	(1)	1.394.231.44	1.314.541	93.633	9.47	9.887	0.71
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2035	70-S0 *	(1)	2.587.190.27	900.348	1.712.714	9.77	175.303	6.78
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2035	70-R0.5 *	0	9.387.481.52	2.168.868	7.218.613	9.70	744.187	7.93
TOTAL SCHERER COMMON				*99,773,520.71*	*33,766,048*	*66,911,332*	*9.72*	*6,881,043*	*6.90*
SCHERER UNIT 3									
311.00 STRUCTURES AND IMPROVEMENTS	12-2035	90-R1.5 *	(1)	25.019.743.97	20.188.596	5.081.345	9.79	519.034	2.07
312.00 BOILER PLANT EQUIPMENT	12-2035	70-L0 *	(1)	221.124.925.09	115.546.658	107.789.516	9.56	11.275.054	5.10
314.00 TURBOGENERATOR UNITS	12-2035	65-R0.5 *	(1)	45.493.042.70	33.401.544	12.546.429	9.56	1.312.388	2.88
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2035	70-S0 *	(1)	13.358.128.69	7.064.403	6.427.307	9.63	667.425	5.00
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2035	70-R0.5 *	0	806.672.98	615.371	191.302	9.64	19.845	2.46
TOTAL SCHERER UNIT 3				*305,802,513.43*	*176,816,572*	*132,035,899*	*9.57*	*13,793,746*	*4.51*
TOTAL SCHERER STEAM PLANT				***405,576,034.14***	***210,582,620***	***198,947,231***	***9.62***	***20,674,789***	***5.10***
PEAKER PLANTS									
LAUDERDALE GTS									
341.00 STRUCTURES AND IMPROVEMENTS	06-2031	80-S0 *	(5)	3.332.650.60	1.728.232	1.771.051	5.41	327.366	9.82
342.00 FUEL HOLDERS. PRODUCERS AND ACCESSORIES	06-2031	60-R0.5 *	(2)	2.079.218.56	2.363.307	(242.504)	5.34	(45.413)	(2.18)
343.00 PRIME MOVERS - GENERAL	06-2031	50-O1 *	0	12.657.666.23	14.490.503	(1.832.837)	5.33	(343.872)	(2.72)
344.00 GENERATORS	06-2031	65-R1 *	(5)	5.046.535.05	4.971.786	327.075	5.41	60.457	1.20
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2031	65-S0 *	(3)	601.982.18	794.607	(174.566)	5.34	(32.690)	(5.43)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2031	60-R1 *	(1)	61.306.49	58.631	3.288	5.32	618	1.01
TOTAL LAUDERDALE GTS				*23,779,359.11*	*24,407,066*	*(148,493)*	*4.43*	*(33,534)*	*(0.14)*
FT. MYERS GTS									
341.00 STRUCTURES AND IMPROVEMENTS	06-2031	80-S0 *	(5)	6.196.964.59	4.104.586	2.402.227	5.45	440.776	7.11
342.00 FUEL HOLDERS. PRODUCERS AND ACCESSORIES	06-2031	60-R0.5 *	(2)	4.159.067.30	2.504.724	1.737.525	5.38	322.960	7.77
343.00 PRIME MOVERS - GENERAL	06-2031	50-O1 *	0	17.084.790.23	22.088.342	(5.003.552)	5.32	(940.517)	(5.50)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2031	25-R1 *	37	5.340.911.25	(3.792.109)	7.156.883	4.89	1.463.575	27.40
344.00 GENERATORS	06-2031	65-R1 *	(5)	8.012.324.26	6.622.932	1.790.009	5.40	331.483	4.14
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2031	65-S0 *	(3)	3.157.045.54	2.943.372	308.384	5.42	56.897	1.80
TOTAL FT. MYERS GTS				*43,951,103.17*	*34,471,848*	*8,391,476*	*5.01*	*1,675,174*	*3.81*

CALCULATION OF THE BOOK DEPRECIATION RESERVE OF THE PRODUCTION UNITS WITH THE SHORTEST COMPOSITE REMAINING LIVES (WITHOUT THE TRANSFERS MR. ALLIS MADE)

	Book Reserve Mr. Allis Filed	Mr. Allis Reserve Adjustment (1) (Col AB, Staff INT. No. 86)	Book Reserve Before Transfer
GULF CLEAN ENERGY CENTER UNIT 4			
311.00 STRUCTURES AND IMPROVEMENTS	77,578	(31,365)	108,944
312.00 BOILER PLANT EQUIPMENT	18,247,955	(7,874,670)	26,122,625
314.00 TURBOGENERATOR UNITS	8,239,971	(4,047,710)	12,287,681
315.00 ACCESSORY ELECTRIC EQUIPMENT	2,880,984	(969,261)	3,850,245
TOTAL GULF CLEAN ENERGY CENTER UNIT 4	*29,446,488*	*(12,923,007)*	*42,369,495*
GULF CLEAN ENERGY CENTER UNIT 5			
311.00 STRUCTURES AND IMPROVEMENTS	15,715	(4,118)	19,833
312.00 BOILER PLANT EQUIPMENT	19,717,286	(4,743,734)	24,461,020
314.00 TURBOGENERATOR UNITS	10,888,558	(3,589,007)	14,477,565
315.00 ACCESSORY ELECTRIC EQUIPMENT	3,072,398	(818,963)	3,891,361
TOTAL GULF CLEAN ENERGY CENTER UNIT 5	*33,693,957*	*(9,155,822)*	*42,849,779*
SCHERER COMMON			
311.00 STRUCTURES AND IMPROVEMENTS	4,262,921	(6,385,832)	10,648,753
312.00 BOILER PLANT EQUIPMENT	16,326,738	(2,406,800)	18,733,539
314.00 TURBOGENERATOR UNITS	619,839	(694,702)	1,314,541
315.00 ACCESSORY ELECTRIC EQUIPMENT	313,992	(586,356)	900,348
316.00 MISCELLANEOUS POWER PLANT EQUIPM	2,280,932	112,064	2,168,868
TOTAL SCHERER COMMON	*23,804,422*	*(9,961,626)*	*33,766,048*
SCHERER UNIT 3			
311.00 STRUCTURES AND IMPROVEMENTS	5,396,371	(14,792,225)	20,188,596
312.00 BOILER PLANT EQUIPMENT	82,893,740	(32,652,918)	115,546,658
314.00 TURBOGENERATOR UNITS	18,247,401	(15,154,143)	33,401,544
315.00 ACCESSORY ELECTRIC EQUIPMENT	2,128,667	(4,935,736)	7,064,403
316.00 MISCELLANEOUS POWER PLANT EQUIPM	402,055	(213,316)	615,371
TOTAL SCHERER UNIT 3	*109,068,235*	*(67,748,337)*	*176,816,572*
TOTAL SCHERER STEAM PLANT	***132,872,657***	***(77,709,963)***	***210,582,620***
LAUDERDALE GTS			
341.00 STRUCTURES AND IMPROVEMENTS	2,658,289	930,057	1,728,232
342.00 FUEL HOLDERS, PRODUCERS AND ACCE	1,639,621	(723,686)	2,363,307
343.00 PRIME MOVERS - GENERAL	7,737,726	(6,752,777)	14,490,503
344.00 GENERATORS	3,546,923	(1,424,863)	4,971,786
345.00 ACCESSORY ELECTRIC EQUIPMENT	484,922	(309,686)	794,607
346.00 MISCELLANEOUS POWER PLANT EQUIPM	50,009	(8,622)	58,631
TOTAL LAUDERDALE GTS	*16,117,490*	*(8,289,576)*	*24,407,066*
FT. MYERS GTS			
341.00 STRUCTURES AND IMPROVEMENTS	4,104,586	-	4,104,586
342.00 FUEL HOLDERS, PRODUCERS AND ACCE	2,504,724	-	2,504,724
343.00 PRIME MOVERS - GENERAL	9,856,559	(12,231,784)	22,088,342
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	2,340,791	6,132,900	(3,792,109)
344.00 GENERATORS	6,622,932	-	6,622,932
345.00 ACCESSORY ELECTRIC EQUIPMENT	2,943,372	-	2,943,372
TOTAL FT. MYERS GTS	*28,372,964*	*(6,098,884)*	*34,471,848*
SOLAR PRODUCTION PLANT			
338.02 STRUCTURES AND IMPROVEMENTS	147,047,526	5,282,760	141,764,766
338.04 SOLAR PANELS	661,315,420	(24,982,371)	686,297,792
338.05 COLLECTOR SYSTEM	112,591,530	(7,225,086)	119,816,616
338.06 GENERATOR STEP-UP TRANSFORMERS	10,292,820	3,678,461	6,614,359
338.07 INVERTERS	126,811,801	32,197,097	94,614,704
338.08 OTHER ACCESSORY ELECTRICAL EQ	12,169,000	(3,201,926)	15,370,926
	1,070,228,097	*5,748,934*	*1,064,479,163*

(1) Source: Page 4 of Exhibit WWD-6, which is the relevant lines from FPL response to Staff 4th INT No. 86-Attachment 1, "Reserve Adjustment", For example, Scherer Unit 3 and Scherer Common. Total $77,709,963 adjustments made by Mr. Allis.

COMPARISON OF THE ANNUAL ACCRUAL (DEPRECIATION EXPENSE)
FOR CURRENT DEPRECIATION RATES COMPARED TO THE FPL AND OPC PROPOSED DEPRECIATION RATES

	Current	Company Proposed		OPC Proposed		
	Depreciation Annual Amount	Depreciation Annual Amount	Increase From Current	Depreciation Annual Amount	Increase From Company	Increase From Current
STEAM PRODUCTION	58,319,229	83,434,548	25,115,319	62,164,657	(21,269,891)	3,845,428
NUCLEAR PLANT	220,324,940	235,868,370	15,543,430	220,324,938	(15,543,432)	(0)
COMBINED CYCLE	556,633,290	569,935,757	13,302,467	556,633,287	(13,302,470)	(0)
PEAKER PLANTS	41,280,802	37,277,091	(4,003,711)	41,280,798	4,003,707	0
SOLAR PRODUCTION	299,163,762	300,514,391	1,350,629	300,205,737	(308,654)	1,041,975
ENERGY STORAGE	48,894,184	49,273,466	48,894,183	48,894,183	(379,283)	0
TRANSMISSION	308,731,741	311,542,469	2,810,728	308,731,742	(2,810,727)	(0)
DISTRIBUTION	880,143,019	999,757,799	119,614,780	880,143,019	(119,614,780)	0
GENERAL PLANT	57,054,595	53,579,307	(3,475,288)	57,054,596	3,475,289	0
TOTAL DEPRECIABLE	2,470,545,562	2,641,183,198	219,152,537	2,475,432,957	(165,750,241)	4,887,403

FLORIDA POWER AND LIGHT

TABLE 2. COMPARISON OF REMAINING LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2025
BASED ON EXISTING AND PROPOSED DEPRECIATION RATES

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2025	Current Depreciation Annual Accrual Amount	Current Depreciation Annual Accrual Rate	Company Proposed Depreciation Annual Accrual Amount	Company Proposed Depreciation Annual Accrual Rate	Increase From Current	OPC Proposed Depreciation Annual Accrual Amount	OPC Proposed Depreciation Annual Accrual Rate	Increase From Company	Increase From Current
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
STEAM PRODUCTION PLANT										
GULF CLEAN ENERGY CENTER										
GULF CLEAN ENERGY CENTER COMMON										
311 00 STRUCTURES AND IMPROVEMENTS	186,314,614 47	6,334,697	3 40	7,817,620	4 20	1,482,923	6,334,697	3 40	(1,482,923)	(0)
312 00 BOILER PLANT EQUIPMENT	67,802,573 74	3,369,788	4 97	3,313,068	4 89	(56,720)	3,369,788	4 97	56,720	(0)
314 00 TURBOGENERATOR UNITS	27,517,819 81	927,351	3 37	1,110,124	4 03	182,773	927,351	3 37	(182,773)	(0)
315 00 ACCESSORY ELECTRIC EQUIPMENT	92,874,092 60	3,492,066	3 76	3,960,381	4 26	468,315	3,492,066	3 76	(468,315)	(0)
316 00 MISCELLANEOUS POWER PLANT EQUIPMENT	17,306,912 49	713,045	4 12	965,285	5 58	252,240	713,045	4 12	(252,240)	(0)
TOTAL GULF CLEAN ENERGY CENTER COMMON	391,816,013 11	14,836,947	3 79	17,166,478	4 38	2,329,531	14,836,946	3 79	(2,329,532)	(1)
GULF CLEAN ENERGY CENTER UNIT 4										
311 00 STRUCTURES AND IMPROVEMENTS	95,771 64	3,256	3 40	4,848	5 06	1,592	(3,093)	(3 23)	(7,941)	(6,349)
312 00 BOILER PLANT EQUIPMENT	25,432,944 35	1,955,793	7 69	1,892,956	7 44	(62,837)	(111,905)	(0 44)	(2,004,861)	(2,067,698)
314 00 TURBOGENERATOR UNITS	11,761,081 51	886,786	7 54	923,533	7 85	36,747	(103,498)	(0 88)	(1,027,031)	(990,284)
315 00 ACCESSORY ELECTRIC EQUIPMENT	3,904,101 63	207,698	5 32	269,584	6 91	61,886	23,425	0 60	(246,159)	(184,273)
TOTAL GULF CLEAN ENERGY CENTER UNIT 4	41,193,899 13	3,053,533	7 41	3,090,921	7 50	37,388	(195,071)	(0 47)	(3,285,992)	(3,248,604)
GULF CLEAN ENERGY CENTER UNIT 5										
311 00 STRUCTURES AND IMPROVEMENTS	19,654 33	668	3 40	1,044	5 31	376	6	0 03	(1,038)	(662)
312 00 BOILER PLANT EQUIPMENT	27,217,079 47	1,717,398	6 31	1,977,599	7 27	260,201	770,243	2 83	(1,207,356)	(947,155)
314 00 TURBOGENERATOR UNITS	15,959,988 83	1,219,343	7 64	1,327,673	8 32	108,330	416,556	2 61	(911,117)	(802,787)
315 00 ACCESSORY ELECTRIC EQUIPMENT	4,339,940 70	239,131	5 51	331,884	7 65	92,753	124,556	2 87	(207,328)	(114,575)
TOTAL GULF CLEAN ENERGY CENTER UNIT 5	47,536,663 33	3,176,540	6 68	3,638,200	7 65	461,660	1,311,361	2 76	(2,326,839)	(1,865,179)
GULF CLEAN ENERGY CENTER UNIT 6										
312 00 BOILER PLANT EQUIPMENT	158,716,062 90	7,983,418	5 03	8,908,423	5 61	925,005	7,983,418	5 03	(925,005)	(0)
314 00 TURBOGENERATOR UNITS	68,813,305 75	3,131,005	4 55	4,952,980	7 20	1,821,975	3,131,005	4 55	(1,821,975)	0
315 00 ACCESSORY ELECTRIC EQUIPMENT	38,213,127 39	1,753,983	4 59	2,024,223	5 30	270,240	1,753,983	4 59	(270,240)	(0)
316 00 MISCELLANEOUS POWER PLANT EQUIPMENT	396,451 22	16,334	4 12	25,606	6 46	9,272	16,334	4 12	(9,272)	(0)
TOTAL GULF CLEAN ENERGY CENTER UNIT 6	266,138,947 26	12,884,740	4 84	15,911,232	5 98	3,026,492	12,884,740	4 84	(3,026,492)	(0)
GULF CLEAN ENERGY CENTER UNIT 7										
312 00 BOILER PLANT EQUIPMENT	156,616,338 69	6,718,841	4 29	7,185,961	4 59	467,120	6,718,841	4 29	(467,120)	(0)
314 00 TURBOGENERATOR UNITS	123,145,921 13	4,753,433	3 86	6,179,838	5 02	1,426,405	4,753,433	3 86	(1,426,405)	(0)
315 00 ACCESSORY ELECTRIC EQUIPMENT	32,643,452 72	1,155,578	3 54	1,496,497	4 58	340,919	1,155,578	3 54	(340,919)	0
316 00 MISCELLANEOUS POWER PLANT EQUIPMENT	592,728 03	24,420	4 12	25,531	4 31	1,111	24,420	4 12	(1,111)	0
TOTAL GULF CLEAN ENERGY CENTER UNIT 7	312,998,440 57	12,652,272	4 04	14,887,827	4 76	2,235,555	12,652,272	4 04	(2,235,555)	0
TOTAL GULF CLEAN ENERGY CENTER	**1,059,683,963.40**	**46,604,032**	**4.40**	**54,694,658**	**5.16**	**8,090,626**	**41,490,248**	**3.92**	**(13,204,410)**	**(5,113,784)**
SCHERER STEAM PLANT										
SCHERER COMMON										
311 00 STRUCTURES AND IMPROVEMENTS	33,826,939 68	1,045,252	3 09	3,029,614	8 96	1,984,362	2,381,417	7 04	(648,197)	1,336,165
312 00 BOILER PLANT EQUIPMENT	52,577,677 80	1,745,579	3 32	3,818,974	7 26	2,073,395	3,570,024	6 79	(248,950)	1,824,445
314 00 TURBOGENERATOR UNITS	1,394,231 44	42,245	3 03	83,246	5 97	41,001	9,899	0 71	(73,347)	(32,346)
315 00 ACCESSORY ELECTRIC EQUIPMENT	2,587,190 27	81,238	3 14	235,319	9 10	154,081	175,412	6 78	(59,907)	94,174
316 00 MISCELLANEOUS POWER PLANT EQUIPMENT	9,387,481 52	228,116	2 43	732,634	7 80	504,518	744,427	7 93	11,793	516,311
TOTAL SCHERER COMMON	99,773,520 71	3,142,430	3 15	7,899,787	7 92	4,757,357	6,881,179	6 90	(1,018,608)	3,738,749
SCHERER UNIT 3										
311 00 STRUCTURES AND IMPROVEMENTS	25,019,743 97	537,924	2 15	2,029,987	8 11	1,492,063	517,909	2 07	(1,512,078)	(20,015)
312 00 BOILER PLANT EQUIPMENT	221,124,925 09	6,545,298	2 96	14,690,631	6 64	8,145,333	11,277,371	5 10	(3,413,260)	4,732,073
314 00 TURBOGENERATOR UNITS	45,493,042 70	1,137,326	2 50	2,897,549	6 37	1,760,223	1,310,200	2 88	(1,587,349)	172,874
315 00 ACCESSORY ELECTRIC EQUIPMENT	13,358,128 69	332,617	2 49	1,179,963	8 83	847,346	667,906	5 00	(512,057)	335,289
316 00 MISCELLANEOUS POWER PLANT EQUIPMENT	806,672 98	19,602	2 43	41,973	5 20	22,371	19,844	2 46	(22,129)	242
TOTAL SCHERER UNIT 3	305,802,513 43	8,572,767	2 80	20,840,103	6 81	12,267,336	13,793,230	4 51	(7,046,873)	5,220,463
TOTAL SCHERER STEAM PLANT	**405,576,034.14**	**11,715,197**	**2.89**	**28,739,890**	**7.09**	**17,024,693**	**20,674,409**	**5.10**	**(8,065,481)**	**8,959,212**
MANATEE STEAM PLANT										
MANATEE COMMON										
311 00 STRUCTURES AND IMPROVEMENTS	59,020,668 11									
312 00 BOILER PLANT EQUIPMENT	9,867,173 75									
314 00 TURBOGENERATOR UNITS	15,195,582 97									
315 00 ACCESSORY ELECTRIC EQUIPMENT	10,848,807 94									
316 00 MISCELLANEOUS POWER PLANT EQUIPMENT	351,449 51									
TOTAL MANATEE COMMON	95,283,682 28									
MANATEE UNIT 1										
311 00 STRUCTURES AND IMPROVEMENTS	7,538,347 15									
312 00 BOILER PLANT EQUIPMENT	190,407,397 03									
314 00 TURBOGENERATOR UNITS	81,301,602 12									
315 00 ACCESSORY ELECTRIC EQUIPMENT	24,747,107 35									
316 00 MISCELLANEOUS POWER PLANT EQUIPMENT	4,118,733 98									
TOTAL MANATEE UNIT 1	308,113,187 63									
MANATEE UNIT 2										
311 00 STRUCTURES AND IMPROVEMENTS	5,802,619 88									
312 00 BOILER PLANT EQUIPMENT	192,317,861 58									
314 00 TURBOGENERATOR UNITS	86,351,524 02									
315 00 ACCESSORY ELECTRIC EQUIPMENT	19,853,920 92									
316 00 MISCELLANEOUS POWER PLANT EQUIPMENT	3,621,758 80									
TOTAL MANATEE UNIT 2	307,947,685 20									
TOTAL MANATEE STEAM PLANT	**711,344,555.11**									
TOTAL STEAM PRODUCTION PLANT	**2,176,604,552.65**	**58,319,229**	**2.68**	**83,434,548**	**3.83**	**25,115,319**	**62,164,657**	**2.86**	**(21,269,891)**	**3,845,428**
NUCLEAR PRODUCTION PLANT										
ST. LUCIE NUCLEAR PLANT										
ST LUCIE COMMON										
321 00 STRUCTURES AND IMPROVEMENTS	482,260,932 16	8,198,436	1 70	8,954,310	1 86	755,874	8,198,436	1 70	(755,874)	(0)
322 00 REACTOR PLANT EQUIPMENT	76,335,759 27	1,603,051	2 10	1,752,692	2 30	149,641	1,603,051	2 10	(149,641)	(0)

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2025	Current Depreciation Annual Accrual Amount	Current Depreciation Annual Accrual Rate	Company Proposed Depreciation Annual Accrual Amount	Company Proposed Depreciation Annual Accrual Rate	Increase From Current	OPC Proposed Depreciation Annual Accrual Amount	OPC Proposed Depreciation Annual Accrual Rate	Increase From Company	Increase From Current
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
323 00 TURBOGENERATOR UNITS	44,547,752 85	1,122,603	2 52	1,359,777	3 05	237,174	1,122,603	2 52	(237,174)	0
324 00 ACCESSORY ELECTRIC EQUIPMENT	34,857,299 92	582,117	1 67	550,175	1 58	(31,942)	582,117	1 67	31,942	(0)
325 00 MISCELLANEOUS POWER PLANT EQUIPMENT	23,968,813 68	604,014	2 52	728,453	3 04	124,439	604,014	2 52	(124,439)	0
TOTAL ST LUCIE COMMON	661,970,557 88	12,110,221	1 83	13,345,407	2 02	1,235,186	12,110,221	1 83	(1,235,186)	0
ST LUCIE UNIT 1										
321 00 STRUCTURES AND IMPROVEMENTS	243,079,269 03	4,740,046	1 95	5,575,139	2 29	835,093	4,740,046	1 95	(835,093)	(0)
322 00 REACTOR PLANT EQUIPMENT	934,607,874 89	22,617,511	2 42	24,690,983	2 64	2,073,472	22,617,511	2 42	(2,073,472)	(0)
323 00 TURBOGENERATOR UNITS	489,873,316 55	13,569,491	2 77	13,872,447	2 83	302,956	13,569,491	2 77	(302,956)	(0)
324 00 ACCESSORY ELECTRIC EQUIPMENT	173,102,435 29	3,565,910	2 06	4,185,790	2 42	619,880	3,565,910	2 06	(619,880)	0
325 00 MISCELLANEOUS POWER PLANT EQUIPMENT	18,109,543 96	479,903	2 65	491,615	2 71	11,712	479,903	2 65	(11,712)	(0)
TOTAL ST LUCIE UNIT 1	1,858,772,439 72	44,972,861	2 42	48,815,974	2 63	3,843,113	44,972,860	2 42	(3,843,114)	(1)
ST LUCIE UNIT 2										
321 00 STRUCTURES AND IMPROVEMENTS	318,146,697 51	5,217,606	1 64	5,549,758	1 74	332,152	5,217,606	1 64	(332,152)	(0)
322 00 REACTOR PLANT EQUIPMENT	1,168,717,564 81	24,659,941	2 11	25,439,725	2 18	779,784	24,659,941	2 11	(779,784)	(0)
323 00 TURBOGENERATOR UNITS	359,120,891 58	8,690,726	2 42	9,328,476	2 60	637,750	8,690,726	2 42	(637,750)	(0)
324 00 ACCESSORY ELECTRIC EQUIPMENT	211,041,629 20	3,629,916	1 72	3,696,502	1 75	66,586	3,629,916	1 72	(66,586)	0
325 00 MISCELLANEOUS POWER PLANT EQUIPMENT	22,580,469 12	523,867	2 32	545,831	2 42	21,964	523,867	2 32	(21,964)	(0)
TOTAL ST LUCIE UNIT 2	2,079,607,252 22	42,722,056	2 05	44,560,292	2 14	1,838,236	42,722,055	2 05	(1,838,237)	(1)
TOTAL ST. LUCIE NUCLEAR PLANT	**4,600,350,249.82**	**99,805,138**	**2.17**	**106,721,673**	**2.32**	**6,916,535**	**99,805,136**	**2.17**	**(6,916,537)**	**(2)**
TURKEY POINT NUCLEAR PLANT										
TURKEY POINT COMMON										
321 00 STRUCTURES AND IMPROVEMENTS	549,053,431 68	12,902,756	2 35	14,931,328	2 72	2,028,572	12,902,756	2 35	(2,028,572)	(0)
322 00 REACTOR PLANT EQUIPMENT	152,170,085 01	4,245,545	2 79	4,478,128	2 94	232,583	4,245,545	2 79	(232,583)	0
323 00 TURBOGENERATOR UNITS	48,045,060 83	1,537,442	3 20	1,638,064	3 41	100,622	1,537,442	3 20	(100,622)	(0)
324 00 ACCESSORY ELECTRIC EQUIPMENT	48,490,385 07	1,008,600	2 08	852,866	1 76	(155,734)	1,008,600	2 08	155,734	0
325 00 MISCELLANEOUS POWER PLANT EQUIPMENT	67,260,744 17	2,004,370	2 98	2,297,892	3 42	293,522	2,004,370	2 98	(293,522)	0
TOTAL TURKEY POINT COMMON	865,019,706 76	21,698,713	2 51	24,198,278	2 80	2,499,565	21,698,713	2 51	(2,499,565)	0
TURKEY POINT UNIT 3										
321 00 STRUCTURES AND IMPROVEMENTS	207,948,932 64	5,198,723	2 50	5,856,218	2 82	657,495	5,198,723	2 50	(657,495)	0
322 00 REACTOR PLANT EQUIPMENT	732,296,844 67	19,479,096	2 66	21,367,831	2 92	1,888,735	19,479,096	2 66	(1,888,735)	0
323 00 TURBOGENERATOR UNITS	775,125,192 35	23,563,806	3 04	23,622,359	3 05	58,553	23,563,806	3 04	(58,553)	(0)
324 00 ACCESSORY ELECTRIC EQUIPMENT	165,051,030 17	3,680,638	2 23	4,017,702	2 43	337,064	3,680,638	2 23	(337,064)	(0)
325 00 MISCELLANEOUS POWER PLANT EQUIPMENT	15,573,024 99	498,337	3 20	470,364	3 02	(27,973)	498,337	3 20	27,973	(0)
TOTAL TURKEY POINT UNIT 3	1,895,995,024 82	52,420,600	2 76	55,334,474	2 92	2,913,874	52,420,600	2 76	(2,913,874)	0
TURKEY POINT UNIT 4										
321 00 STRUCTURES AND IMPROVEMENTS	154,575,062 70	3,756,174	2 43	3,986,594	2 58	230,420	3,756,174	2 43	(230,420)	0
322 00 REACTOR PLANT EQUIPMENT	633,173,095 10	16,715,770	2 64	18,498,959	2 92	1,783,189	16,715,770	2 64	(1,783,189)	(0)
323 00 TURBOGENERATOR UNITS	716,112,215 66	21,340,144	2 98	22,421,291	3 13	1,081,147	21,340,144	2 98	(1,081,147)	0
324 00 ACCESSORY ELECTRIC EQUIPMENT	195,014,764 08	4,114,812	2 11	4,226,478	2 17	111,666	4,114,812	2 11	(111,666)	(0)
325 00 MISCELLANEOUS POWER PLANT EQUIPMENT	15,326,501 58	473,589	3 09	480,623	3 14	7,034	473,589	3 09	(7,034)	(0)
TOTAL TURKEY POINT UNIT 4	1,714,201,639 12	46,400,489	2 71	49,613,945	2 89	3,213,456	46,400,488	2 71	(3,213,457)	(1)
TOTAL TURKEY POINT NUCLEAR PLANT	**4,475,216,370.70**	**120,519,802**	**2.69**	**129,146,697**	**2.89**	**8,626,895**	**120,519,801**	**2.69**	**(8,626,896)**	**(1)**
TOTAL NUCLEAR PLANT	**9,075,566,620.52**	**220,324,940**	**2.43**	**235,868,370**	**2.60**	**15,543,430**	**220,324,938**	**2.43**	**(15,543,432)**	**(2)**
COMBINED CYCLE PRODUCTION PLANT										
FT. MYERS COMBINED CYCLE PLANT										
FT MYERS COMMON										
341 00 STRUCTURES AND IMPROVEMENTS	19,422,846 92	499,167	2 57	743,075	3 83	243,908	499,167	2 57	(243,908)	0
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	741,908 19	13,354	1 80	9,011	1 21	(4,343)	13,354	1 80	4,343	0
343 00 PRIME MOVERS - GENERAL	4,801,617 89	159,414	3 32	186,958	3 89	27,544	159,414	3 32	(27,544)	(0)
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	52,147 54	3,478	6 67	3,565	6 84	87	3,478	6 67	(87)	0
344 00 GENERATORS	215,578 23	6,403	2 97	6,214	2 88	(189)	6,403	2 97	189	(0)
345 00 ACCESSORY ELECTRIC EQUIPMENT	1,358,592 55	38,856	2 86	38,017	2 80	(839)	38,856	2 86	839	(0)
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,569,297 83	42,842	2 73	48,786	3 11	5,944	42,842	2 73	(5,944)	(0)
TOTAL FT MYERS COMMON	28,161,989 15	763,514	2 71	1,035,626	3 68	272,112	763,514	2 71	(272,112)	(0)
FT MYERS UNIT 2										
341 00 STRUCTURES AND IMPROVEMENTS	71,204,038 18	1,936,750	2 72	2,310,230	3 24	373,480	1,936,750	2 72	(373,480)	(0)
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5,868,166 31	172,524	2 94	220,782	3 76	48,258	172,524	2 94	(48,258)	0
343 00 PRIME MOVERS - GENERAL	543,940,659 11	17,134,131	3 15	17,663,521	3 25	529,390	17,134,131	3 15	(529,390)	(0)
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	346,547,811 53	23,114,739	6 67	24,074,159	6 95	959,420	23,114,739	6 67	(959,420)	0
344 00 GENERATORS	61,243,089 38	1,604,569	2 62	1,671,368	2 73	66,799	1,604,569	2 62	(66,799)	(0)
345 00 ACCESSORY ELECTRIC EQUIPMENT	56,462,248 08	1,383,325	2 45	1,413,537	2 50	30,212	1,383,325	2 45	(30,212)	0
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	4,054,187 14	105,814	2 61	100,465	2 48	(5,349)	105,814	2 61	5,349	0
TOTAL FT MYERS UNIT 2	1,089,320,199 73	45,451,852	4 17	47,454,062	4 36	2,002,210	45,451,852	4 17	(2,002,210)	0
TOTAL FT. MYERS COMBINED CYCLE PLANT	**1,117,482,188.88**	**46,215,366**	**4.14**	**48,489,688**	**4.34**	**2,274,322**	**46,215,366**	**4.14**	**(2,274,322)**	**(0)**
MANATEE COMBINED CYCLE PLANT										
MANATEE UNIT 3										
341 00 STRUCTURES AND IMPROVEMENTS	152,454,456 04	3,521,698	2 31	4,760,955	3 12	1,239,257	3,521,698	2 31	(1,239,257)	(0)
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	6,056,670 91	161,107	2 66	145,436	2 40	(15,671)	161,107	2 66	15,671	0
343 00 PRIME MOVERS - GENERAL	353,445,066 42	10,249,907	2 90	10,176,119	2 88	(73,788)	10,249,907	2 90	73,788	(0)
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	244,272,299 65	16,292,962	6 67	9,180,764	3 76	(7,112,198)	16,292,962	6 67	7,112,198	0
344 00 GENERATORS	43,683,985 23	1,122,678	2 57	1,082,344	2 48	(40,334)	1,122,678	2 57	40,334	0
345 00 ACCESSORY ELECTRIC EQUIPMENT	48,792,395 15	1,200,293	2 46	991,748	2 03	(208,545)	1,200,293	2 46	208,545	(0)
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	22,924,262 77	552,475	2 41	597,515	2 61	45,040	552,475	2 41	(45,040)	(0)
TOTAL MANATEE UNIT 3	871,629,136 17	33,101,120	3 80	26,934,881	3 09	(6,166,239)	33,101,121	3 80	6,166,240	1
TOTAL MANATEE COMBINED CYCLE PLANT	**871,629,136.17**	**33,101,120**	**3.80**	**26,934,881**	**3.09**	**(6,166,239)**	**33,101,121**	**3.80**	**6,166,240**	**1**
MARTIN COMBINED CYCLE PLANT										
MARTIN COMMON										
341 00 STRUCTURES AND IMPROVEMENTS	227,429,877 62	4,503,112	1 98	1,094,949	0 48	(3,408,163)	4,503,112	1 98	3,408,163	(0)
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	9,520,744 25	237,067	2 49	241,358	2 54	4,291	237,067	2 49	(4,291)	(0)
343 00 PRIME MOVERS - GENERAL	32,270,328 47	942,294	2 92	996,551	3 09	54,257	942,294	2 92	(54,257)	(0)
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	90,965,421 00	6,067,394	6 67	4,696,450	5 16	(1,370,944)	6,067,394	6 67	1,370,944	(0)
345 00 ACCESSORY ELECTRIC EQUIPMENT	18,048,188 41	458,424	2 54	261,682	1 45	(196,742)	458,424	2 54	196,742	(0)
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	6,554,040 07	159,919	2 44	95,242	1 45	(64,677)	159,919	2 44	64,677	(0)
TOTAL MARTIN COMMON	384,788,599 82	12,368,210	3 21	7,386,232	1 92	(4,981,978)	12,368,208	3 21	4,981,976	(2)
MARTIN UNIT 3										
341 00 STRUCTURES AND IMPROVEMENTS	2,574,357 46	84,954	3 30	90,129	3 50	5,175	84,954	3 30	(5,175)	(0)
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	341,734 23	8,714	2 55	13,827	4 05	5,113	8,714	2 55	(5,113)	0

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2025	Current Depreciation Annual Accrual Amount	Current Depreciation Annual Accrual Rate	Company Proposed Depreciation Annual Accrual Amount	Company Proposed Depreciation Annual Accrual Rate	Increase From Current	OPC Proposed Depreciation Annual Accrual Amount	OPC Proposed Depreciation Annual Accrual Rate	Increase From Company	Increase From Current
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
343 00 PRIME MOVERS - GENERAL	164,298,710 84	5,224,699	3 18	6,579,138	4 00	1,354,439	5,224,699	3 18	(1,354,439)	0
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	78,550,279 57	5,239,304	6 67	4,606,391	5 86	(632,913)	5,239,304	6 67	632,913	(0)
344 00 GENERATORS	29,596,954 41	950,062	3 21	954,442	3 22	4,380	950,062	3 21	(4,380)	0
345 00 ACCESSORY ELECTRIC EQUIPMENT	27,711,182 40	759,286	2 74	834,144	3 01	74,858	759,286	2 74	(74,858)	0
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	683,131 46	20,426	2 99	22,943	3 36	2,517	20,426	2 99	(2,517)	(0)
TOTAL MARTIN UNIT 3	303,756,350 37	12,287,445	4 05	13,101,014	4 31	813,569	12,287,445	4 05	(813,569)	(0)
MARTIN UNIT 4										
341 00 STRUCTURES AND IMPROVEMENTS	2,665,816 02	99,168	3 72	79,041	2 96	(20,127)	99,168	3 72	20,127	0
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	326,549 96	8,654	2 65	10,229	3 13	1,575	8,654	2 65	(1,575)	(0)
343 00 PRIME MOVERS - GENERAL	150,859,562 46	4,902,936	3 25	5,789,536	3 84	886,600	4,902,936	3 25	(886,600)	(0)
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	106,459,173 67	7,100,827	6 67	7,382,130	6 93	281,303	7,100,827	6 67	(281,303)	(0)
344 00 GENERATORS	29,443,894 18	956,927	3 25	945,631	3 21	(11,296)	956,927	3 25	11,296	(0)
345 00 ACCESSORY ELECTRIC EQUIPMENT	24,650,405 72	705,002	2 86	696,811	2 83	(8,191)	705,002	2 86	8,191	(0)
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	685,059 59	21,511	3 14	23,337	3 41	1,826	21,511	3 14	(1,826)	(0)
TOTAL MARTIN UNIT 4	315,090,461 60	13,795,025	4 38	14,926,715	4 74	1,131,690	13,795,024	4 38	(1,131,691)	(1)
MARTIN UNIT 8										
341 00 STRUCTURES AND IMPROVEMENTS	24,083,358 60	578,001	2 40	575,375	2 39	(2,626)	578,001	2 40	2,626	(0)
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	11,525,522 77	293,901	2 55	293,684	2 55	(217)	293,901	2 55	217	(0)
343 00 PRIME MOVERS - GENERAL	381,988,679 50	11,192,268	2 93	12,116,323	3 17	924,055	11,192,268	2 93	(924,055)	0
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	241,720,340 55	16,122,747	6 67	16,699,357	6 91	576,610	16,122,747	6 67	(576,610)	(0)
344 00 GENERATORS	54,454,844 28	1,415,826	2 60	1,547,275	2 84	131,449	1,415,826	2 60	(131,449)	(0)
345 00 ACCESSORY ELECTRIC EQUIPMENT	53,307,393 12	1,295,370	2 43	1,304,411	2 45	9,041	1,295,370	2 43	(9,041)	(0)
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	5,264,879 53	131,622	2 50	139,579	2 65	7,957	131,622	2 50	(7,957)	(0)
TOTAL MARTIN UNIT 8	772,345,018 35	31,029,735	4 02	32,676,004	4 23	1,646,269	31,029,734	4 02	(1,646,270)	(1)
TOTAL MARTIN COMBINED CYCLE PLANT	**1,775,980,430.14**	**69,480,415**	**3.91**	**68,089,965**	**3.83**	**(1,390,450)**	**69,480,410**	**3.91**	**1,390,445**	**(5)**
SANFORD COMBINED CYCLE PLANT										
SANFORD COMMON										
341 00 STRUCTURES AND IMPROVEMENTS	93,272,338 03	2,322,481	2.49	2,221,762	2 38	(100,719)	2,322,481	2 49	100,719	0
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	83,402 80	2,085	2 50	3,670	4 40	1,585	2,085	2 50	(1,585)	0
343 00 PRIME MOVERS - GENERAL	23,710,294 99	784,811	3 31	1,027,948	4 34	243,137	784,811	3 31	(243,137)	(0)
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	48,836,582 80	3,257,400	6 67	2,122,114	4 35	(1,135,286)	3,257,400	6 67	1,135,286	0
344 00 GENERATORS	2,272,556 33	65,222	2 87	84,385	3 71	19,163	65,222	2 87	(19,163)	0
345 00 ACCESSORY ELECTRIC EQUIPMENT	13,961,037 33	449,545	3 22	517,546	3 71	68,001	449,545	3 22	(68,001)	0
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,475,909 30	67,097	2 71	50,791	2 05	(16,306)	67,097	2 71	16,306	0
TOTAL SANFORD COMMON	184,612,121 58	6,948,641	3 76	6,028,216	3 27	(920,425)	6,948,642	3 76	920,426	1
SANFORD UNIT 4										
341 00 STRUCTURES AND IMPROVEMENTS	7,747,796 01	171,226	2 21	167,702	2 16	(3,524)	171,226	2 21	3,524	0
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,579,503 62	49,754	3 15	45,898	2 91	(3,856)	49,754	3 15	3,856	0
343 00 PRIME MOVERS - GENERAL	331,949,100 76	10,423,202	3 14	10,623,524	3 20	200,322	10,423,202	3 14	(200,322)	(0)
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	228,744,820 34	15,257,280	6 67	12,842,749	5 61	(2,414,531)	15,257,280	6 67	2,414,531	(0)
344 00 GENERATORS	39,034,168 59	1,100,764	2 82	1,078,108	2 76	(22,656)	1,100,764	2 82	22,656	(0)
345 00 ACCESSORY ELECTRIC EQUIPMENT	36,024,046 64	911,408	2 53	948,793	2 63	37,385	911,408	2 53	(37,385)	0
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	5,002,688 16	124,067	2 48	168,342	3 37	44,275	124,067	2 48	(44,275)	(0)
TOTAL SANFORD UNIT 4	650,082,124 12	28,037,701	4 31	25,875,116	3 98	(2,162,585)	28,037,701	4 31	2,162,585	(0)
SANFORD UNIT 5										
341 00 STRUCTURES AND IMPROVEMENTS	7,519,766 49	169,947	2 26	168,700	2 24	(1,247)	169,947	2 26	1,247	(0)
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,017,792 10	26,564	2 61	24,246	2 38	(2,318)	26,564	2 61	2,318	0
343 00 PRIME MOVERS - GENERAL	335,846,797 45	10,512,005	3 13	10,563,875	3 15	51,870	10,512,005	3 13	(51,870)	(0)
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	247,823,388 39	16,529,820	6 67	13,331,205	5 38	(3,198,615)	16,529,820	6 67	3,198,615	0
344 00 GENERATORS	33,865,655 89	900,826	2 66	879,170	2 60	(21,656)	900,826	2 66	21,656	0
345 00 ACCESSORY ELECTRIC EQUIPMENT	32,988,565 43	837,910	2 54	886,449	2 69	48,539	837,910	2 54	(48,539)	(0)
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	6,163,145 15	152,230	2 47	181,310	2 94	29,080	152,230	2 47	(29,080)	(0)
TOTAL SANFORD UNIT 5	665,225,110 90	29,129,302	4 38	26,034,955	3 91	(3,094,347)	29,129,302	4 38	3,094,347	(0)
TOTAL SANFORD COMBINED CYCLE PLANT	**1,499,919,356.60**	**64,115,644**	**4.27**	**57,938,287**	**3.86**	**(6,177,357)**	**64,115,644**	**4.27**	**6,177,357**	**0**
TURKEY POINT COMBINED CYCLE PLANT										
TURKEY POINT UNIT 5										
341 00 STRUCTURES AND IMPROVEMENTS	363,212,110 93	9,116,624	2 51	12,061,727	3 32	2,945,103	9,116,624	2 51	(2,945,103)	(0)
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12,682,184 60	319,591	2 52	368,121	2 90	48,530	319,591	2 52	(48,530)	0
343 00 PRIME MOVERS - GENERAL	399,798,075 49	11,634,124	2 91	13,024,542	3 26	1,390,418	11,634,124	2 91	(1,390,418)	(0)
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	271,609,767 14	18,116,371	6 67	19,922,722	7 34	1,806,351	18,116,371	6 67	(1,806,351)	0
344 00 GENERATORS	42,373,975 25	1,089,011	2 57	1,256,410	2 97	167,399	1,089,011	2 57	(167,399)	0
345 00 ACCESSORY ELECTRIC EQUIPMENT	55,892,900 91	1,347,019	2 41	1,593,488	2 85	246,469	1,347,019	2 41	(246,469)	(0)
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	14,092,428 16	349,492	2 48	402,719	2 86	53,227	349,492	2 48	(53,227)	0
TOTAL TURKEY POINT UNIT 5	1,159,661,442 48	41,972,232	3 62	48,629,729	4 19	6,657,497	41,972,233	3 62	(6,657,496)	1
TOTAL TURKEY POINT COMBINED CYCLE PLANT	**1,159,661,442.48**	**41,972,232**	**3.62**	**48,629,729**	**4.19**	**6,657,497**	**41,972,233**	**3.62**	**(6,657,496)**	**1**
WEST COUNTY COMBINED CYCLE PLANT										
WEST COUNTY COMMON										
341 00 STRUCTURES AND IMPROVEMENTS	81,696,721 21	2,009,739	2 46	2,042,104	2 50	32,365	2,009,739	2 46	(32,365)	0
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	8,629,990 00	236,462	2 74	238,693	2 77	2,231	236,462	2 74	(2,231)	(0)
343 00 PRIME MOVERS - GENERAL	56,528,230 95	1,673,236	2 96	1,754,968	3 10	81,732	1,673,236	2 96	(81,732)	(0)
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	343,909,225 32	22,938,745	6 67	19,342,424	5 62	(3,596,321)	22,938,745	6 67	3,596,321	0
345 00 ACCESSORY ELECTRIC EQUIPMENT	13,608,101 02	349,728	2 57	381,690	2 80	31,962	349,728	2 57	(31,962)	0
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,413,024 45	62,497	2 59	62,859	2 60	362	62,497	2 59	(362)	0
TOTAL WEST COUNTY COMMON	506,785,292 95	27,270,407	5 38	23,822,738	4 70	(3,447,669)	27,270,408	5 38	3,447,670	1
WEST COUNTY UNIT 1										
341 00 STRUCTURES AND IMPROVEMENTS	57,161,475 18	1,371,875	2 40	1,960,652	3 43	588,777	1,371,875	2 40	(588,777)	0
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	17,011,696 55	435,499	2 56	428,467	2 52	(7,032)	435,499	2 56	7,032	0
343 00 PRIME MOVERS - GENERAL	352,233,259 13	9,756,861	2 77	11,444,603	3 25	1,687,742	9,756,861	2 77	(1,687,742)	0
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	119,968,268 04	8,001,883	6 67	9,207,475	7 67	1,205,592	8,001,883	6 67	(1,205,592)	0
344 00 GENERATORS	41,907,951 29	1,047,699	2 50	1,287,497	3 07	239,798	1,047,699	2 50	(239,798)	(0)
345 00 ACCESSORY ELECTRIC EQUIPMENT	68,959,906 73	1,675,726	2 43	1,664,367	2 41	(11,359)	1,675,726	2 43	11,359	(0)
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	9,096,225 94	221,948	2 44	226,394	2 49	4,446	221,948	2 44	(4,446)	(0)
TOTAL WEST COUNTY UNIT 1	666,338,782 86	22,511,491	3 38	26,219,455	3 93	3,707,964	22,511,492	3 38	(3,707,963)	1
WEST COUNTY UNIT 2										
341 00 STRUCTURES AND IMPROVEMENTS	35,875,669 65	846,666	2 36	847,829	2 36	1,163	846,666	2 36	(1,163)	(0)
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	6,981,345 30	176,628	2 53	174,357	2 50	(2,271)	176,628	2 53	2,271	0
343 00 PRIME MOVERS - GENERAL	334,840,418 69	9,208,112	2 75	10,638,841	3 18	1,430,729	9,208,112	2 75	(1,430,729)	(0)
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	196,463,312 42	13,104,103	6 67	15,235,700	7 75	2,131,597	13,104,103	6 67	(2,131,597)	(0)
344 00 GENERATORS	49,037,358 18	1,211,223	2 47	1,521,993	3 10	310,770	1,211,223	2 47	(310,770)	(0)
345 00 ACCESSORY ELECTRIC EQUIPMENT	38,755,443 03	930,131	2 40	950,416	2 45	20,285	930,131	2 40	(20,285)	(0)
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	13,181,873 02	319,001	2 42	328,919	2 50	9,918	319,001	2 42	(9,918)	0
TOTAL WEST COUNTY UNIT 2	675,135,420 29	25,795,864	3 82	29,698,055	4 40	3,902,191	25,795,863	3 82	(3,902,192)	(1)

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2025	Current Depreciation Annual Accrual Amount	Current Depreciation Annual Accrual Rate	Company Proposed Depreciation Annual Accrual Amount	Company Proposed Depreciation Annual Accrual Rate	Increase From Current	OPC Proposed Depreciation Annual Accrual Amount	OPC Proposed Depreciation Annual Accrual Rate	Increase From Company	Increase From Current
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WEST COUNTY UNIT 3										
341 00 STRUCTURES AND IMPROVEMENTS	50,631,471 65	1,220,218	2 41	1,176,750	2 32	(43,468)	1,220,218	2 41	43,468	0
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	11,023,130 95	282,192	2 56	290,808	2 64	8,616	282,192	2 56	(8,616)	0
343 00 PRIME MOVERS - GENERAL	537,884,786 87	14,791,832	2 75	16,174,311	3 01	1,382,479	14,791,832	2 75	(1,382,479)	(0)
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	134,868,174 41	8,995,707	6 67	10,010,678	7 42	1,014,971	8,995,707	6 67	(1,014,971)	0
344 00 GENERATORS	70,877,033 09	1,786,101	2 52	1,778,907	2 51	(7,194)	1,786,101	2 52	7,194	0
345 00 ACCESSORY ELECTRIC EQUIPMENT	60,621,234 76	1,479,158	2 44	1,438,143	2 37	(41,015)	1,479,158	2 44	41,015	0
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	13,973,534 21	342,352	2 45	386,174	2 76	43,822	342,352	2 45	(43,822)	(0)
TOTAL WEST COUNTY UNIT 3	879,879,365 94	28,897,560	3 28	31,255,771	3 55	2,358,211	28,897,560	3 28	(2,358,211)	0
TOTAL WEST COUNTY COMBINED CYCLE PLANT	**2,728,138,862.04**	**104,475,322**	**3.83**	**110,996,019**	**4.07**	**6,520,697**	**104,475,323**	**3.83**	**(6,520,696)**	**1**
CAPE CANAVERAL COMBINED CYCLE PLANT										
CAPE CANAVERAL COMBINED CYCLE										
341 00 STRUCTURES AND IMPROVEMENTS	85,083,225 22	2,016,472	2 37	2,048,912	2 41	32,440	2,016,472	2 37	(32,440)	0
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	48,303,889 44	1,212,428	2 51	1,169,268	2 42	(43,160)	1,212,428	2 51	43,160	(0)
343 00 PRIME MOVERS - GENERAL	450,160,503 25	12,109,318	2 69	13,086,225	2 91	976,907	12,109,318	2 69	(976,907)	(0)
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	226,733,793 97	15,123,144	6 67	16,486,298	7 27	1,363,154	15,123,144	6 67	(1,363,154)	0
344 00 GENERATORS	70,527,385 00	1,742,026	2 47	1,826,321	2 59	84,295	1,742,026	2 47	(84,295)	0
345 00 ACCESSORY ELECTRIC EQUIPMENT	115,037,964 53	2,760,911	2 40	2,693,670	2 34	(67,241)	2,760,911	2 40	67,241	0
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	15,378,118 73	370,613	2 41	432,647	2 81	62,034	370,613	2 41	(62,034)	(0)
TOTAL CAPE CANAVERAL COMBINED CYCLE	1,011,224,880 14	35,334,912	3 49	37,743,341	3 73	2,408,429	35,334,912	3 49	(2,408,429)	(0)
TOTAL CAPE CANAVERAL COMBINED CYCLE PLANT	**1,011,224,880.14**	**35,334,912**	**3.49**	**37,743,341**	**3.73**	**2,408,429**	**35,334,912**	**3.49**	**(2,408,429)**	**(0)**
RIVIERA COMBINED CYCLE PLANT										
RIVIERA COMBINED CYCLE										
341 00 STRUCTURES AND IMPROVEMENTS	79,459,417 39	1,883,188	2 37	1,832,616	2 31	(50,572)	1,883,188	2 37	50,572	0
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	57,916,654 89	1,471,083	2 54	1,468,305	2 54	(2,778)	1,471,083	2 54	2,778	0
343 00 PRIME MOVERS - GENERAL	553,578,305 20	14,946,614	2 70	15,730,194	2 84	783,580	14,946,614	2 70	(783,580)	0
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	193,380,176 32	12,898,458	6 67	13,529,963	7 00	631,505	12,898,458	6 67	(631,505)	(0)
344 00 GENERATORS	79,895,025 10	1,981,397	2 48	1,908,552	2 39	(72,845)	1,981,397	2 48	72,845	(0)
345 00 ACCESSORY ELECTRIC EQUIPMENT	78,992,287 25	1,895,815	2 40	1,891,655	2 39	(4,160)	1,895,815	2 40	4,160	(0)
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	11,227,039 75	270,572	2 41	280,379	2 50	9,807	270,572	2 41	(9,807)	(0)
TOTAL RIVIERA COMBINED CYCLE	1,054,448,905 90	35,347,127	3 35	36,641,664	3 47	1,294,537	35,347,126	3 35	(1,294,538)	(1)
TOTAL RIVIERA COMBINED CYCLE PLANT	**1,054,448,905.90**	**35,347,127**	**3.35**	**36,641,664**	**3.47**	**1,294,537**	**35,347,126**	**3.35**	**(1,294,538)**	**(1)**
PT. EVERGLADES COMBINED CYCLE PLANT										
PT EVERGLADES COMBINED CYCLE										
341 00 STRUCTURES AND IMPROVEMENTS	129,311,671 70	3,025,893	2 34	3,305,329	2 56	279,436	3,025,893	2 34	(279,436)	0
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	45,773,890 06	1,144,347	2 50	929,755	2 03	(214,592)	1,144,347	2 50	214,592	0
343 00 PRIME MOVERS - GENERAL	623,292,091 49	16,704,228	2 68	18,618,321	2 99	1,914,093	16,704,228	2 68	(1,914,093)	0
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	206,017,385 96	13,741,360	6 67	16,581,739	8 05	2,840,379	13,741,360	6 67	(2,840,379)	(0)
344 00 GENERATORS	96,278,233 63	2,368,445	2 46	2,242,802	2 33	(125,643)	2,368,445	2 46	125,643	(0)
345 00 ACCESSORY ELECTRIC EQUIPMENT	96,909,103 55	2,316,128	2 39	2,227,705	2 30	(88,423)	2,316,128	2 39	88,423	(0)
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	12,866,380 68	308,793	2 40	288,930	2 25	(19,863)	308,793	2 40	19,863	0
TOTAL PT EVERGLADES COMBINED CYCLE	1,210,448,757 07	39,609,194	3 27	44,194,581	3 65	4,585,387	39,609,193	3 27	(4,585,388)	(1)
TOTAL PT. EVERGLADES COMBINED CYCLE PLANT	**1,210,448,757.07**	**39,609,194**	**3.27**	**44,194,581**	**3.65**	**4,585,387**	**39,609,193**	**3.27**	**(4,585,388)**	**(1)**
OKEECHOBEE COMBINED CYCLE PLANT										
OKEECHOBEE CLEAN ENERGY CENTER										
341 00 STRUCTURES AND IMPROVEMENTS	100,387,703 50	2,359,111	2 35	2,384,662	2 38	25,551	2,359,111	2 35	(25,551)	0
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	30,513,743 40	759,792	2 49	765,769	2 51	5,977	759,792	2 49	(5,977)	0
343 00 PRIME MOVERS - GENERAL	737,659,962 98	19,695,521	2 67	20,379,596	2 76	684,075	19,695,521	2 67	(684,075)	0
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	206,356,669 13	13,763,990	6 67	14,709,550	7 13	945,560	13,763,990	6 67	(945,560)	(0)
344 00 GENERATORS	65,368,085 77	1,601,518	2 45	1,641,813	2 51	40,295	1,601,518	2 45	(40,295)	0
345 00 ACCESSORY ELECTRIC EQUIPMENT	100,118,109 17	2,382,811	2 38	2,368,712	2 37	(14,099)	2,382,811	2 38	14,099	(0)
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	11,946,654 69	285,525	2 39	280,669	2 35	(4,856)	285,525	2 39	4,856	0
TOTAL OKEECHOBEE CLEAN ENERGY CENTER	1,252,350,928 64	40,848,268	3 26	42,530,771	3 40	1,682,503	40,848,268	3 26	(1,682,503)	0
OKEECHOBEE HYDROGEN FLANT FILOT										
339 02 STRUCTURES AND IMPROVEMENTS	10,196,929 91	239,628	2 35	257,582	2 53	17,954	239,628	2 35	(17,954)	(0)
339 03 FUEL HOLDERS	50,498,126 86	1,257,403	2 49	1,341,698	2 66	84,295	1,257,403	2 49	(84,295)	0
339 08 OTHER ACCESSORY ELECTRICAL EQUIPMENT	13,049,784 48	310,585	2 38	340,678	2 61	30,093	310,585	2 38	(30,093)	(0)
339 12 MISCELLANEOUS POWER PLANT EQUIPMENT	773,402 58	18,484	2 39	16,911	2 19	(1,573)	18,484	2 39	1,573	0
TOTAL OKEECHOBEE HYDROGEN FLANT FILOT	74,518,243 83	1,826,100	2 45	1,956,869	2 63	130,769	1,826,100	2 45	(130,769)	0
TOTAL OKEECHOBEE COMBINED CYCLE PLANT	**1,326,869,172.47**	**42,674,368**	**3.22**	**44,487,640**	**3.35**	**1,813,272**	**42,674,369**	**3.22**	**(1,813,271)**	**1**
DANIA BEACH ENERGY CENTER										
DANIA BEACH ENERGY CENTER										
341 00 STRUCTURES AND IMPROVEMENTS	107,008,199 91	2,514,693	2 35	2,484,068	2 32	(30,625)	2,514,693	2 35	30,625	(0)
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	33,390,883 12	831,433	2 49	752,724	2 25	(78,709)	831,433	2 49	78,709	(0)
343 00 PRIME MOVERS - GENERAL	547,333,544 17	14,613,806	2 67	13,788,112	2 52	(825,694)	14,613,806	2 67	825,694	(0)
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	119,436,154 26	7,966,391	6 67	6,638,455	5 56	(1,327,936)	7,966,391	6 67	1,327,936	0
344 00 GENERATORS	40,156,540 31	983,835	2 45	901,453	2 24	(82,382)	983,835	2 45	82,382	0
345 00 ACCESSORY ELECTRIC EQUIPMENT	80,847,327 58	1,924,166	2 38	2,035,713	2 52	111,547	1,924,166	2 38	(111,547)	0
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	7,882,209 92	188,385	2 39	192,709	2 44	4,324	188,385	2 39	(4,324)	(0)
TOTAL DANIA BEACH ENERGY CENTER	936,054,859 27	29,022,709	3 10	26,793,234	2 86	(2,229,475)	29,022,709	3 10	2,229,475	0
TOTAL DANIA BEACH ENERGY CENTER	**936,054,859.27**	**29,022,709**	**3.10**	**26,793,234**	**2.86**	**(2,229,475)**	**29,022,709**	**3.10**	**2,229,475**	**0**
LANSING SMITH COMBINED CYCLE PLANT										
LANSING SMITH COMMON										
341 00 STRUCTURES AND IMPROVEMENTS	127,930,846 93	3,287,823	2 57	4,748,385	3 71	1,460,562	3,287,823	2 57	(1,460,562)	(0)
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3,996,388 46	113,098	2 83	137,099	3 43	24,001	113,098	2 83	(24,001)	(0)
343 00 PRIME MOVERS - GENERAL	20,731,991 44	752,571	3 63	805,194	3 88	52,623	752,571	3 63	(52,623)	0
345 00 ACCESSORY ELECTRIC EQUIPMENT	16,859,910 21	455,218	2 70	587,103	3 48	131,885	455,218	2 70	(131,885)	(0)
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	3,862,523 35	119,738	3 10	134,857	3 49	15,119	119,738	3 10	(15,119)	0
TOTAL LANSING SMITH COMMON	173,381,660 39	4,728,448	2 73	6,412,638	3 70	1,684,190	4,728,448	2 73	(1,684,190)	(0)
LANSING SMITH UNIT 3										
341 00 STRUCTURES AND IMPROVEMENTS	42,010,939 93	1,394,763	3 32	1,442,845	3 43	48,082	1,394,763	3 32	(48,082)	0
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3,063,931 74	87,016	2 84	106,783	3 49	19,767	87,016	2 84	(19,767)	(0)
343 00 PRIME MOVERS - GENERAL	167,397,293 39	5,289,754	3 16	6,343,395	3 79	1,053,641	5,289,754	3 16	(1,053,641)	0
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	36,696,869 95	2,447,681	6 67	2,981,219	8 12	533,538	2,447,681	6 67	(533,538)	0
344 00 GENERATORS	38,224,656 05	997,664	2 61	1,297,337	3 39	299,673	997,664	2 61	(299,673)	(0)
345 00 ACCESSORY ELECTRIC EQUIPMENT	10,401,740 95	286,048	2 75	348,815	3 35	62,767	286,048	2 75	(62,767)	(0)

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2025	Current Depreciation Annual Accrual Amount	Current Depreciation Annual Accrual Rate	Company Proposed Depreciation Annual Accrual Amount	Company Proposed Depreciation Annual Accrual Rate	Increase From Current	OPC Proposed Depreciation Annual Accrual Amount	OPC Proposed Depreciation Annual Accrual Rate	Increase From Company	Increase From Current
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,783,561 20	53,507	3 00	63,696	3 57	10,189	53,507	3 00	(10,189)	(0)
TOTAL LANSING SMITH UNIT 3	299,578,993 21	10,556,433	3 52	12,584,090	4 20	2,027,657	10,556,433	3 52	(2,027,657)	(0)
TOTAL LANSING SMITH COMBINED CYCLE PLANT	**472,960,653.60**	**15,284,881**	**3.23**	**18,996,728**	**4.02**	**3,711,847**	**15,284,880**	**3.23**	**(3,711,848)**	**(1)**
TOTAL COMBINED CYCLE PRODUCTION PLANT	**15,164,818,644.76**	**556,633,290**	**3.67**	**569,935,757**	**3.76**	**13,302,467**	**556,633,287**	**3.67**	**(13,302,470)**	**(3)**
PEAKER PLANTS										
LAUDERDALE GTS										
341 00 STRUCTURES AND IMPROVEMENTS	3,332,650 60	179,630	5 39	155,452	4 66	(24,178)	179,630	5 39	24,178	(0)
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2,079,218 56	72,981	3 51	90,109	4 33	17,128	72,981	3 51	(17,128)	(0)
343 00 PRIME MOVERS - GENERAL	12,657,666 23	830,343	6 56	923,066	7 29	92,723	830,343	6 56	(92,723)	(0)
344 00 GENERATORS	5,046,535 05	287,148	5 69	323,833	6 42	36,685	287,148	5 69	(36,685)	(0)
345 00 ACCESSORY ELECTRIC EQUIPMENT	601,982 18	20,106	3 34	25,303	4 20	5,197	20,106	3 34	(5,197)	0
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	61,306 49	1,735	2 83	2,239	3 65	504	1,735	2 83	(504)	(0)
TOTAL LAUDERDALE GTS	23,779,359 11	1,391,943	5 85	1,520,002	6 39	128,059	1,391,942	5 85	(128,060)	(1)
FT MYERS GTS										
341 00 STRUCTURES AND IMPROVEMENTS	6,196,964 59	296,835	4 79	440,776	7 11	143,941	296,835	4 79	(143,941)	(0)
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	4,159,067 30	153,470	3 69	322,960	7 77	169,490	153,470	3 69	(169,490)	(0)
343 00 PRIME MOVERS - GENERAL	17,084,790 23	1,062,674	6 22	1,358,690	7 95	296,016	1,062,674	6 22	(296,016)	(0)
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	5,340,911 25	175,716	3 29	209,403	3 92	33,687	175,716	3 29	(33,687)	(0)
344 00 GENERATORS	8,012,324 26	419,045	5 23	331,483	4 14	(87,562)	419,045	5 23	87,562	(0)
345 00 ACCESSORY ELECTRIC EQUIPMENT	3,157,045 54	201,420	6 38	56,897	1 80	(144,523)	201,420	6 38	144,523	(0)
TOTAL FT MYERS GTS	43,951,103 17	2,309,160	5 25	2,720,209	6 19	411,049	2,309,158	5 25	(411,051)	(2)
LAUDERDALE PEAKERS										
341 00 STRUCTURES AND IMPROVEMENTS	35,317,990 92	1,013,626	2 87	856,007	2 42	(157,619)	1,013,626	2 87	157,619	0
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	4,232,440 09	124,857	2 95	110,099	2 60	(14,758)	124,857	2 95	14,758	(0)
343 00 PRIME MOVERS - GENERAL	136,541,845 26	4,273,760	3 13	3,739,890	2 74	(533,870)	4,273,760	3 13	533,870	(0)
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	155,328,075 21	4,224,924	2 72	3,972,763	2 56	(252,161)	4,224,924	2 72	252,161	(0)
344 00 GENERATORS	58,965,454 65	1,727,688	2 93	1,454,906	2 47	(272,782)	1,727,688	2 93	272,782	(0)
345 00 ACCESSORY ELECTRIC EQUIPMENT	46,928,095 99	1,332,758	2 84	1,140,376	2 43	(192,382)	1,332,758	2 84	192,382	(0)
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,023,994 02	29,696	2 90	25,263	2 47	(4,433)	29,696	2 90	4,433	(0)
TOTAL LAUDERDALE PEAKERS	438,337,896 14	12,727,309	2 90	11,299,304	2 58	(1,428,005)	12,727,308	2 90	1,428,004	(1)
FT MYERS UNIT 3										
341 00 STRUCTURES AND IMPROVEMENTS	7,143,610 40	252,169	3 53	136,486	1 91	(115,683)	252,169	3 53	115,683	0
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5,535,294 89	171,041	3 09	104,439	1 89	(66,602)	171,041	3 09	66,602	(0)
343 00 PRIME MOVERS - GENERAL	54,962,001 66	1,973,136	3 59	1,910,655	3 48	(62,481)	1,973,136	3 59	62,481	(0)
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	56,267,053 52	1,783,666	3 17	1,536,530	2 73	(247,136)	1,783,666	3 17	247,136	(0)
344 00 GENERATORS	11,204,465 69	358,543	3 20	344,464	3 07	(14,079)	358,543	3 20	14,079	(0)
345 00 ACCESSORY ELECTRIC EQUIPMENT	13,917,177 28	450,917	3 24	259,537	1 86	(191,380)	450,917	3 24	191,380	(0)
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,720,546 44	72,435	4 21	68,108	3 96	(4,327)	72,435	4 21	4,327	0
TOTAL FT MYERS UNIT 3	150,750,149 88	5,061,907	3 36	4,360,219	2 89	(701,688)	5,061,906	3 36	701,687	(1)
FT MYERS PEAKERS										
341 00 STRUCTURES AND IMPROVEMENTS	7,203,899 07	203,150	2 82	191,245	2 65	(11,905)	203,150	2 82	11,905	(0)
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3,029,926 91	89,989	2 97	100,739	3 32	10,750	89,989	2 97	(10,750)	(0)
343 00 PRIME MOVERS - GENERAL	48,575,251 58	1,530,120	3 15	1,364,648	2 81	(165,472)	1,530,120	3 15	165,472	0
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	65,320,194 89	1,783,241	2 73	1,706,820	2 61	(76,421)	1,783,241	2 73	76,421	0
344 00 GENERATORS	16,674,884 60	493,577	2 96	316,012	1 90	(177,565)	493,577	2 96	177,565	(0)
345 00 ACCESSORY ELECTRIC EQUIPMENT	18,538,370 78	526,490	2 84	482,239	2 60	(44,251)	526,490	2 84	44,251	(0)
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,035,069 93	29,810	2 88	8,192	0 79	(21,618)	29,810	2 88	21,618	0
TOTAL FT MYERS PEAKERS	160,377,597 76	4,656,377	2 90	4,169,895	2 60	(486,482)	4,656,377	2 90	486,482	(0)
LANSING SMITH UNIT A										
341 00 STRUCTURES AND IMPROVEMENTS	1,376,963 94	84,959	6 17	82,327	5 98	(2,632)	84,959	6 17	2,632	(0)
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	700,504 59	34,815	4 97	39,853	5 69	5,038	34,815	4 97	(5,038)	0
343 00 PRIME MOVERS - GENERAL	2,584,148 31	173,655	6 72	160,256	6 20	(13,399)	173,655	6 72	13,399	(0)
344 00 GENERATORS	3,513,349 59	102,590	2 92	182,206	5 19	79,616	102,590	2 92	(79,616)	(0)
345 00 ACCESSORY ELECTRIC EQUIPMENT	3,303,437 70	141,717	4 29	182,418	5 52	40,701	141,717	4 29	(40,701)	0
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	43,390 75	2,642	6 09	2,552	5 88	(90)	2,642	6 09	90	0
TOTAL LANSING SMITH UNIT A	11,521,794 88	540,378	4 69	649,612	5 64	109,234	540,378	4 69	(109,234)	0
PERDIDO LFG UNITS 1 AND 2										
339 02 STRUCTURES AND IMPROVEMENTS	936,209 94	52,053	5 56	119,901	12 81	67,848	52,053	5 56	(67,848)	0
339 03 FUEL HOLDERS	584,994 93	33,111	5 66	74,159	12 68	41,048	33,111	5 66	(41,048)	(0)
339 04 BOILERS	2,719,639 14	157,739	5 80	343,383	12 63	185,644	157,739	5 80	(185,644)	0
339 08 OTHER ACCESSORY ELECTRICAL EQUIPMENT	863,071 64	48,332	5 60	114,409	13 26	66,077	48,332	5 60	(66,077)	0
339 12 MISCELLANEOUS POWER PLANT EQUIPMENT	32,660 80	1,816	5 56	4,072	12 47	2,256	1,816	5 56	(2,256)	(0)
TOTAL PERDIDO LFG UNITS 1 AND 2	5,136,576 45	293,051	5 71	655,924	12 77	362,873	293,051	5 71	(362,873)	0
GULF CLEAN ENERGY CENTER COMBUSTION TURBINE										
341 00 STRUCTURES AND IMPROVEMENTS	30,287,600 44	835,938	2 76	655,844	2 17	(180,094)	835,938	2 76	180,094	(0)
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	26,781,837 78	779,351	2 91	688,324	2 57	(91,027)	779,351	2 91	91,027	0
343 00 PRIME MOVERS - GENERAL	105,777,916 13	3,279,115	3 10	2,606,975	2 46	(672,140)	3,279,115	3 10	672,140	0
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	129,945,993 27	3,521,536	2 71	2,831,666	2 18	(689,870)	3,521,536	2 71	689,870	0
344 00 GENERATORS	12,168,851 80	351,680	2 89	288,630	2 37	(63,050)	351,680	2 89	63,050	(0)
345 00 ACCESSORY ELECTRIC EQUIPMENT	75,350,694 47	2,094,749	2 78	1,834,784	2 43	(259,965)	2,094,749	2 78	259,965	0
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	5,154,028 66	145,344	2 82	125,687	2 44	(19,657)	145,344	2 82	19,657	(0)
TOTAL GULF CLEAN ENERGY CENTER COMBUSTION TURBINE	385,466,922 55	11,007,713	2 86	9,031,910	2 34	(1,975,803)	11,007,714	2 86	1,975,804	1
GULF CLEAN ENERGY CENTER FIPELINE										
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	115,542,586 45	3,292,964	2 85	2,870,016	2 48	(422,948)	3,292,964	2 85	422,948	(0)
TOTAL GULF CLEAN ENERGY CENTER FIPELINE	115,542,586 45	3,292,964	2 85	2,870,016	2 48	(422,948)	3,292,964	2 85	422,948	(0)
TOTAL PEAKER PLANTS	**1,334,863,986.39**	**41,280,802**	**3.09**	**37,277,091**	**2.79**	**(4,003,711)**	**41,280,798**	**3.09**	**4,003,707**	**(4)**
SOLAR PRODUCTION PLANT										
338 02 STRUCTURES AND IMPROVEMENTS	1,788,558,552 22	51,152,775	2 86	50,820,775	2 84	(332,000)	50,984,328	2 85	163,553	(168,447)
338 04 SOLAR PANELS	5,781,414,505 57	175,176,860	3 03	163,372,657	2 83	(11,804,203)	162,575,517	2 81	(797,140)	(12,601,343)
338 05 COLLECTOR SYSTEM	1,183,496,009 24	35,859,929	3 03	33,539,132	2 83	(2,320,797)	33,312,853	2 81	(226,279)	(2,547,076)
338 06 GENERATOR STEP-UP TRANSFORMERS	112,639,338 06	3,412,972	3 03	3,207,349	2 85	(205,623)	3,322,625	2 95	115,276	(90,347)
338 07 INVERTERS	771,947,972 99	23,390,024	3 03	38,083,599	4 93	14,693,575	39,984,254	5 18	1,900,655	16,594,230
338 08 OTHER ACCESSORY ELECTRICAL EQUIPMENT	198,163,334 48	5,667,471	2 86	5,619,164	2 84	(48,307)	5,522,429	2 79	(96,735)	(145,042)
TOTAL SOLAR PRODUCTION PLANT	**9,836,219,712.56**	**294,660,031**	**3.00**	**294,642,676**	**3.00**	**(17,355)**	**295,702,006**	**3.01**	**1,059,330**	**1,041,975**
SPACE COAST SOLAR										
338 02 STRUCTURES AND IMPROVEMENTS	3,893,262 92	111,347	2 86	161,461	4 15	50,114	111,347	2 86	(50,114)	0
338 04 SOLAR PANELS	48,614,797 11	1,473,028	3 03	2,026,626	4 17	553,598	1,473,028	3 03	(553,598)	0
338 05 COLLECTOR SYSTEM	5,710,155 45	173,018	3 03	209,469	3 67	36,451	173,018	3 03	(36,451)	(0)
338 07 INVERTERS	1,682,359 91	50,976	3 03	136,036	8 09	85,060	50,976	3 03	(85,060)	(0)

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2025	Current Depreciation Annual Accrual Amount	Current Depreciation Annual Accrual Rate	Company Proposed Depreciation Annual Accrual Amount	Company Proposed Depreciation Annual Accrual Rate	Increase From Current	OPC Proposed Depreciation Annual Accrual Amount	OPC Proposed Depreciation Annual Accrual Rate	Increase From Company	Increase From Current
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
338.08 OTHER ACCESSORY ELECTRICAL EQUIPMENT	1,762,798.77	50,416	2.86	90,282	5.12	39,866	50,416	2.86	(39,866)	0
TOTAL SPACE COAST SOLAR	**61,663,374.16**	**1,858,785**	**3.01**	**2,623,874**	**4.26**	**765,089**	**1,858,785**	**3.01**	**(765,089)**	**(0)**
DISCOVERY SOLAR										
338.02 STRUCTURES AND IMPROVEMENTS	13,047,354.16	373,154	2.86	457,844	3.51	84,690	373,154	2.86	(84,690)	0
338.04 SOLAR PANELS	47,113,520.27	1,427,540	3.03	1,614,831	3.43	187,291	1,427,540	3.03	(187,291)	(0)
338.05 COLLECTOR SYSTEM	13,404,611.84	406,160	3.03	460,944	3.44	54,784	406,160	3.03	(54,784)	(0)
338.07 INVERTERS	8,826,316.03	267,437	3.03	488,962	5.54	221,525	267,437	3.03	(221,525)	0
338.08 OTHER ACCESSORY ELECTRICAL EQUIPMENT	650,175.23	18,595	2.86	25,020	3.85	6,425	18,595	2.86	(6,425)	0
TOTAL DISCOVERY SOLAR	**83,041,977.53**	**2,492,886**	**3.00**	**3,047,601**	**3.67**	**554,715**	**2,492,886**	**3.00**	**(554,715)**	**0**
SMALL SCALE SOLAR PRODUCTION PLANT										
338.04 SOLAR PANELS	5,018,479.47	152,060	3.03	200,240	3.99	48,180	152,060	3.03	(48,180)	(0)
TOTAL SMALL SCALE SOLAR PRODUCTION PLANT	**5,018,479.47**	**152,060**	**3.03**	**200,240**	**3.99**	**48,180**	**152,060**	**3.03**	**(48,180)**	**(0)**
TOTAL SOLAR PRODUCTION	**9,985,943,543.72**	**299,163,762**	**3.00**	**300,514,391**	**3.01**	**1,350,629**	**300,205,737**	**3.01**	**(308,654)**	**1,041,975**
TOTAL OTHER PRODUCTION PLANT	**26,485,626,174.87**	**897,077,854**	**3.39**	**907,727,239**	**3.43**	**10,649,385**	**898,119,822**	**3.39**	**(9,607,417)**	**1,041,968**
TOTAL PRODUCTION PLANT	**37,737,797,348.04**	**1,175,722,023**	**3.12**	**1,227,030,157**	**3.25**	**51,308,134**	**1,180,609,417**	**3.13**	**(46,420,740)**	**4,887,394**
ENERGY STORAGE PLANT										
387.02 STRUCTURES AND IMPROVEMENTS	358,031,911.49	17,901,596	5.00	18,435,073	5.15	533,477	17,901,596	5.00	(533,477)	(0)
387.03 ENERGY STORAGE EQUIPMENT	551,341,958.49	27,567,098	5.00	27,375,199	4.97	(191,899)	27,567,098	5.00	191,899	(0)
387.05 COLLECTOR SYSTEM	7,909,808.86	395,490	5.00	376,414	4.76	(19,076)	395,490	5.00	19,076	0
387.07 INVERTERS	50,730,076.47	2,536,504	5.00	2,582,295	5.09	45,791	2,536,504	5.00	(45,791)	(0)
387.11 MISCELLANEOUS ENERGY STORAGE EQUIPMENT	9,869,912.57	493,496	5.00	504,485	5.11	10,989	493,496	5.00	(10,989)	(0)
TOTAL ENERGY STORAGE PLANT	**977,883,667.88**	**48,894,184**	**5.00**	**49,273,466**	**5.04**	**379,282**	**48,894,183**	**5.00**	**(379,283)**	**(1)**
TRANSMISSION PLANT										
350.20 EASEMENTS	440,146,712.58	4,401,467	1.00	6,128,372	1.39	1,726,905	4,401,467	1.00	(1,726,905)	0
352.00 STRUCTURES AND IMPROVEMENTS	587,708,700.54	9,638,423	1.64	8,814,641	1.50	(823,782)	9,638,423	1.64	823,782	(0)
353.00 STATION EQUIPMENT	3,440,119,907.23	78,090,722	2.27	67,558,605	1.96	(10,532,117)	78,090,722	2.27	10,532,117	(0)
353.10 STATION EQUIPMENT - STEP-UP TRANSFORMERS	596,395,938.29	15,685,213	2.63	13,579,802	2.28	(2,105,411)	15,685,213	2.63	2,105,411	0
354.00 TOWERS AND FIXTURES	1,842,744,249.84	30,221,006	1.64	33,470,667	1.82	3,249,661	30,221,006	1.64	(3,249,661)	(0)
355.00 POLES AND FIXTURES	4,495,020,696.87	105,183,484	2.34	113,837,617	2.53	8,654,133	105,183,484	2.34	(8,654,133)	0
356.00 OVERHEAD CONDUCTORS AND DEVICES	2,301,306,206.39	55,691,610	2.42	57,720,024	2.51	2,028,414	55,691,610	2.42	(2,028,414)	0
357.00 UNDERGROUND CONDUIT	137,721,706.42	2,120,914	1.54	2,029,675	1.47	(91,239)	2,120,914	1.54	91,239	0
358.00 UNDERGROUND CONDUCTORS AND DEVICES	306,276,848.77	5,666,122	1.85	6,415,596	2.09	749,474	5,666,122	1.85	(749,474)	(0)
359.00 ROADS AND TRAILS	139,231,536.99	2,032,780	1.46	1,987,470	1.43	(45,310)	2,032,780	1.46	45,310	0
TOTAL TRANSMISSION PLANT	**14,286,672,503.92**	**308,731,741**	**2.16**	**311,542,469**	**2.18**	**2,810,728**	**308,731,742**	**2.16**	**(2,810,727)**	**1**
DISTRIBUTION PLANT										
360.10 EASEMENTS	230,756.44	4,154	1.80	1,906	0.83	(2,248)	4,154	1.80	2,248	(0)
361.00 STRUCTURES AND IMPROVEMENTS	543,187,458.78	8,908,274	1.64	8,828,533	1.63	(79,741)	8,908,274	1.64	79,741	0
362.00 STATION EQUIPMENT	3,357,332,067.41	69,161,041	2.06	74,634,724	2.22	5,473,683	69,161,041	2.06	(5,473,683)	(0)
362.90 STATION EQUIPMENT - LMS	4,593,643.06	918,729	20.00	918,729	20.00	0	918,729	20.00	(0)	(0)
364.10 POLES, TOWERS AND FIXTURES - WOOD	2,275,114,362.73	82,586,651	3.63	113,412,306	4.98	30,825,655	82,586,651	3.63	(30,825,655)	0
364.20 POLES, TOWERS AND FIXTURES - CONCRETE	2,455,805,772.83	70,236,045	2.86	96,305,682	3.92	26,069,637	70,236,045	2.86	(26,069,637)	0
365.00 OVERHEAD CONDUCTORS AND DEVICES	5,315,050,482.15	154,667,969	2.91	186,994,900	3.52	32,326,931	154,667,969	2.91	(32,326,931)	0
366.60 UNDERGROUND CONDUIT - DUCT SYSTEM	3,983,524,069.39	56,964,394	1.43	56,546,911	1.42	(417,483)	56,964,394	1.43	417,483	0
366.70 UNDERGROUND CONDUIT - DIRECT BURIED	254,618,758.13	4,634,061	1.82	4,577,559	1.80	(56,502)	4,634,061	1.82	56,502	0
367.50 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM (20+ YE/	46,686,845.80	1,610,696	3.45	1,610,696	3.45	0	1,610,696	3.45	0	0
367.60 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM	4,206,904,716.55	91,289,832	2.17	94,349,884	2.24	3,060,052	91,289,832	2.17	(3,060,052)	0
367.70 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED	865,039,669.53	19,203,881	2.22	20,084,648	2.32	880,767	19,203,881	2.22	(880,767)	(0)
368.00 LINE TRANSFORMERS	4,679,111,700.30	134,290,506	2.87	140,341,157	3.00	6,050,651	134,290,506	2.87	(6,050,651)	(0)
369.10 SERVICES - OVERHEAD	481,054,005.12	15,922,888	3.31	18,885,892	3.93	2,963,004	15,922,888	3.31	(2,963,004)	(0)
369.60 SERVICES - UNDERGROUND	2,469,277,004.79	51,607,889	2.09	51,906,875	2.10	298,986	51,607,889	2.09	(298,986)	0
370.00 METERS	151,686,240.47	4,550,587	3.00	3,975,016	2.62	(575,571)	4,550,587	3.00	575,571	0
370.10 METERS - AMI	969,424,459.13	58,165,468	6.00	66,896,065	6.90	8,730,597	58,165,468	6.00	(8,730,597)	(0)
371.00 INSTALLATIONS ON CUSTOMER'S PREMISES	147,596,049.15	5,402,015	3.66	4,383,417	2.97	(1,018,598)	5,402,015	3.66	1,018,598	0
371.20 RESIDENTIAL LOAD MANAGEMENT	21,313,096.52	4,262,619	20.00	4,088,103	19.18	(174,516)	4,262,619	20.00	174,516	0
371.30 COMMERCIAL LOAD MGT-NONECCR	4,410,207.86	882,042	20.00	660,976	14.99	(221,066)	882,042	20.00	221,066	(0)
371.40 ELECTRIC VEHICLE CHARGERS	144,498,327.33	9,638,038	6.67	9,015,747	6.24	(622,291)	9,638,038	6.67	622,291	0
371.61 LIGHT DUTY GENERATORS	79,857.76	7,986	10.00	4,483	5.61	(3,503)	7,986	10.00	3,503	(0)
371.70 HEAVY DUTY GENERATORS	7,268,820.97	363,441	5.00	328,278	4.52	(35,163)	363,441	5.00	35,163	0
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	1,236,305,420.16	34,863,813	2.82	41,005,312	3.32	6,141,499	34,863,813	2.82	(6,141,499)	(0)
TOTAL DISTRIBUTION PLANT	**33,620,113,792.36**	**880,143,019**	**2.62**	**999,757,799**	**2.97**	**119,614,780**	**880,143,019**	**2.62**	**(119,614,780)**	**0**
GENERAL PLANT										
390.00 STRUCTURES AND IMPROVEMENTS	1,178,838,964.15	17,682,584	1.50	21,269,812	1.80	3,587,228	17,682,584	1.50	(3,587,228)	0
392.10 AUTOMOBILES	17,134,199.34	1,948,158	11.37	1,405,078	8.20	(543,080)	1,948,158	11.37	543,080	0
392.20 LIGHT TRUCKS	101,671,248.48	9,028,407	8.88	6,905,004	6.79	(2,123,403)	9,028,407	8.88	2,123,403	(0)
392.30 HEAVY TRUCKS	394,927,617.40	24,288,048	6.15	20,097,925	5.09	(4,190,123)	24,288,048	6.15	4,190,123	0
392.40 TRACTOR TRAILERS	4,917,359.56	397,814	8.09	269,260	5.48	(128,554)	397,814	8.09	128,554	0
392.70 MARINE EQUIPMENT	374,478.09	74,896	20.00	14,489	3.87	(60,407)	74,896	20.00	60,407	(0)
392.90 TRAILERS	47,689,527.45	1,907,581	4.00	1,744,177	3.66	(163,404)	1,907,581	4.00	163,404	0
396.10 POWER OPERATED EQUIPMENT	6,759,984.22	415,739	6.15	560,867	8.30	145,128	415,739	6.15	(145,128)	0
397.80 COMMUNICATION EQUIPMENT - FIBER OPTICS	32,784,194.32	1,311,368	4.00	1,312,695	4.00	1,327	1,311,368	4.00	(1,327)	(0)
TOTAL GENERAL PLANT	**1,785,097,573.01**	**57,054,595**	**3.20**	**53,579,307**	**3.00**	**(3,475,288)**	**57,054,596**	**3.20**	**3,475,289**	**1**
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT	**49,691,883,869.29**	**1,245,929,355**	**2.51**	**1,364,879,575**	**2.75**	**118,950,220**	**1,245,929,357**	**2.51**	**(118,950,218)**	**2**
TOTAL DEPRECIABLE PLANT	**88,407,564,885.21**	**2,470,545,562**	**2.79**	**2,641,183,198**	**2.99**	**170,637,636**	**2,475,432,957**	**2.80**	**(165,750,241)**	**4,887,395**

* CURVE SHOWN IS INTERIM SURVIVOR CURVE. LIFE SPAN METHOD IS USED.

FLORIDA POWER AND LIGHT
Parameters

ACCOUNT	Current Depreciation Rates: PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	Company Proposed: PROBABLE RETIREMENT DATE (4)	SURVIVOR CURVE (5)	NET SALVAGE PERCENT (6)	Increase Over Existing: Survivor Curve Life (7)	Increase Over Existing: Net Salvage Percent (8)	OPC Proposed: PROBABLE RETIREMENT DATE (9)	SURVIVOR CURVE (10)	NET SALVAGE PERCENT (11)	Increase Over Company: Survivor Curve Life (12)	Increase Over Company: Net Salvage Percent (13)	Increase Over Existing: Survivor Curve Life (14)	Increase Over Existing: Net Salvage Percent (15)
STEAM PRODUCTION PLANT															
GULF CLEAN ENERGY CENTER															
GULF CLEAN ENERGY CENTER COMMON															
311 00 STRUCTURES AND IMPROVEMENTS	12-2038	90 -R1 5 *	(2)	12-2038	90 -R1 5 *	(1)	0	1	12-2038	90 -R1 5 *	(2)	0	(1)	0	0
312 00 BOILER PLANT EQUIPMENT	12-2038	70 -L0 *	(2)	12-2038	70 -L0 *	(1)	0	1	12-2038	70 -L0 *	(2)	0	(1)	0	0
314 00 TURBOGENERATOR UNITS	12-2038	65 -R0 5 *	(1)	12-2038	65 -R0 5 *	(1)	0	0	12-2038	65 -R0 5 *	(1)	0	0	0	0
315 00 ACCESSORY ELECTRIC EQUIPMENT	12-2038	70 -S0 *	(1)	12-2038	70 -S0 *	(1)	0	0	12-2038	70 -S0 *	(1)	0	0	0	0
316 00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2038	70 -R0 5 *	(1)	12-2038	70 -R0 5 *	0	0	1	12-2038	70 -R0 5 *	(1)	0	(1)	0	0
TOTAL GULF CLEAN ENERGY CENTER COMMON															
GULF CLEAN ENERGY CENTER UNIT 4															
311 00 STRUCTURES AND IMPROVEMENTS	12-2024	90 -R1 5 *	(2)	12-2029	90 -R1 5 *	(1)	0	1	12-2029	90 -R1 5 *	(1)	0	0	0	1
312 00 BOILER PLANT EQUIPMENT	12-2024	70 -L0 *	(2)	12-2029	70 -L0 *	(1)	0	1	12-2029	70 -L0 *	(1)	0	0	0	1
314 00 TURBOGENERATOR UNITS	12-2024	65 -R0 5 *	(1)	12-2029	65 -R0 5 *	(1)	0	0	12-2029	65 -R0 5 *	(1)	0	0	0	0
315 00 ACCESSORY ELECTRIC EQUIPMENT	12-2024	70 -S0 *	(1)	12-2029	70 -S0 *	(1)	0	0	12-2029	70 -S0 *	(1)	0	0	0	0
TOTAL GULF CLEAN ENERGY CENTER UNIT 4															
GULF CLEAN ENERGY CENTER UNIT 5															
311 00 STRUCTURES AND IMPROVEMENTS	12-2026	90 -R1 5 *	(2)	12-2029	90 -R1 5 *	(1)	0	1	12-2029	90 -R1 5 *	(1)	0	0	0	1
312 00 BOILER PLANT EQUIPMENT	12-2026	70 -L0 *	(2)	12-2029	70 -L0 *	(1)	0	1	12-2029	70 -L0 *	(1)	0	0	0	1
314 00 TURBOGENERATOR UNITS	12-2026	65 -R0 5 *	(1)	12-2029	65 -R0 5 *	(1)	0	0	12-2029	65 -R0 5 *	(1)	0	0	0	0
315 00 ACCESSORY ELECTRIC EQUIPMENT	12-2026	70 -S0 *	(1)	12-2029	70 -S0 *	(1)	0	0	12-2029	70 -S0 *	(1)	0	0	0	0
TOTAL GULF CLEAN ENERGY CENTER UNIT 5															
GULF CLEAN ENERGY CENTER UNIT 6															
312 00 BOILER PLANT EQUIPMENT	12-2035	70 -L0 *	(2)	12-2035	70 -L0 *	(1)	0	1	12-2035	70 -L0 *	(2)	0	(1)	0	0
314 00 TURBOGENERATOR UNITS	12-2035	65 -R0 5 *	(1)	12-2035	65 -R0 5 *	(1)	0	0	12-2035	65 -R0 5 *	(1)	0	0	0	0
315 00 ACCESSORY ELECTRIC EQUIPMENT	12-2035	70 -S0 *	(1)	12-2035	70 -S0 *	(1)	0	0	12-2035	70 -S0 *	(1)	0	0	0	0
316 00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2035	70 -R0 5 *	(1)	12-2035	70 -R0 5 *	0	0	1	12-2035	70 -R0 5 *	(1)	0	(1)	0	0
TOTAL GULF CLEAN ENERGY CENTER UNIT 6															
GULF CLEAN ENERGY CENTER UNIT 7															
312 00 BOILER PLANT EQUIPMENT	12-2038	70 -L0 *	(2)	12-2038	70 -L0 *	(1)	0	1	12-2038	70 -L0 *	(2)	0	(1)	0	0
314 00 TURBOGENERATOR UNITS	12-2038	65 -R0 5 *	(1)	12-2038	65 -R0 5 *	(1)	0	0	12-2038	65 -R0 5 *	(1)	0	0	0	0
315 00 ACCESSORY ELECTRIC EQUIPMENT	12-2038	70 -S0 *	(1)	12-2038	70 -S0 *	(1)	0	0	12-2038	70 -S0 *	(1)	0	0	0	0
316 00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2038	70 -R0 5 *	(1)	12-2038	70 -R0 5 *	0	0	1	12-2038	70 -R0 5 *	(1)	0	(1)	0	0
TOTAL GULF CLEAN ENERGY CENTER UNIT 7															
TOTAL GULF CLEAN ENERGY CENTER															
SCHERER STEAM PLANT															
SCHERER COMMON															
311 00 STRUCTURES AND IMPROVEMENTS	6-2047	90 -R1 5 *	(2)	12-2035	90 -R1 5 *	(1)	0	1	12-2035	90 -R1 5 *	(1)	0	0	0	1
312 00 BOILER PLANT EQUIPMENT	6-2047	70 -L0 *	(2)	12-2035	70 -L0 *	(1)	0	1	12-2035	70 -L0 *	(1)	0	0	0	1
314 00 TURBOGENERATOR UNITS	6-2047	65 -R0 5 *	(1)	12-2035	65 -R0 5 *	(1)	0	0	12-2035	65 -R0 5 *	(1)	0	0	0	0
315 00 ACCESSORY ELECTRIC EQUIPMENT	6-2047	70 -S0 *	(1)	12-2035	70 -S0 *	(1)	0	0	12-2035	70 -S0 *	(1)	0	0	0	0
316 00 MISCELLANEOUS POWER PLANT EQUIPMENT	6-2047	70 -R0 5 *	(1)	12-2035	70 -R0 5 *	0	0	1	12-2035	70 -R0 5 *	0	0	0	0	1
TOTAL SCHERER COMMON															
SCHERER UNIT 3															
311 00 STRUCTURES AND IMPROVEMENTS	6-2047	90 -R1 5 *	(2)	12-2035	90 -R1 5 *	(1)	0	1	12-2035	90 -R1 5 *	(1)	0	0	0	1
312 00 BOILER PLANT EQUIPMENT	6-2047	70 -L0 *	(2)	12-2035	70 -L0 *	(1)	0	1	12-2035	70 -L0 *	(1)	0	0	0	1
314 00 TURBOGENERATOR UNITS	6-2047	65 -R0 5 *	(1)	12-2035	65 -R0 5 *	(1)	0	0	12-2035	65 -R0 5 *	(1)	0	0	0	0
315 00 ACCESSORY ELECTRIC EQUIPMENT	6-2047	70 -S0 *	(1)	12-2035	70 -S0 *	(1)	0	0	12-2035	70 -S0 *	(1)	0	0	0	0
316 00 MISCELLANEOUS POWER PLANT EQUIPMENT	6-2047	70 -R0 5 *	(1)	12-2035	70 -R0 5 *	0	0	1	12-2035	70 -R0 5 *	0	0	0	0	1
TOTAL SCHERER UNIT 3															
TOTAL SCHERER STEAM PLANT															
MANATEE STEAM PLANT															
MANATEE COMMON															
311 00 STRUCTURES AND IMPROVEMENTS															
312 00 BOILER PLANT EQUIPMENT															
314 00 TURBOGENERATOR UNITS															
315 00 ACCESSORY ELECTRIC EQUIPMENT															
316 00 MISCELLANEOUS POWER PLANT EQUIPMENT															
TOTAL MANATEE COMMON															
MANATEE UNIT 1															
311 00 STRUCTURES AND IMPROVEMENTS															
312 00 BOILER PLANT EQUIPMENT															
314 00 TURBOGENERATOR UNITS															
315 00 ACCESSORY ELECTRIC EQUIPMENT															
316 00 MISCELLANEOUS POWER PLANT EQUIPMENT															
TOTAL MANATEE UNIT 1															
MANATEE UNIT 2															
311 00 STRUCTURES AND IMPROVEMENTS															
312 00 BOILER PLANT EQUIPMENT															
314 00 TURBOGENERATOR UNITS															
315 00 ACCESSORY ELECTRIC EQUIPMENT															
316 00 MISCELLANEOUS POWER PLANT EQUIPMENT															
TOTAL MANATEE UNIT 2															
TOTAL MANATEE STEAM PLANT															
TOTAL STEAM PRODUCTION PLANT															
NUCLEAR PRODUCTION PLANT															
ST LUCIE NUCLEAR PLANT															
ST LUCIE COMMON															
321 00 STRUCTURES AND IMPROVEMENTS	04-2063	110 -R1 *	(1)	4-2063	110 -R1 *	(1)	0	0	4-2063	110 -R1 *	(1)	0	0	0	0
322 00 REACTOR PLANT EQUIPMENT	04-2063	70 -R0 5 *	(1)	4-2063	70 -R0 5 *	(1)	0	0	4-2063	70 -R0 5 *	(1)	0	0	0	0
323 00 TURBOGENERATOR UNITS	04-2063	55 -O1 *	2	4-2063	55 -O1 *	2	0	0	4-2063	55 -O1 *	2	0	0	0	0
324 00 ACCESSORY ELECTRIC EQUIPMENT	04-2063	90 -R2 *	(3)	4-2063	90 -R2 *	(2)	0	1	4-2063	90 -R2 *	(3)	0	(1)	0	0
325 00 MISCELLANEOUS POWER PLANT EQUIPMENT	04-2063	50 -R0 5 *	(5)	4-2063	50 -R0 5 *	(4)	0	1	4-2063	50 -R0 5 *	(5)	0	(1)	0	0
TOTAL ST LUCIE COMMON															
ST LUCIE UNIT 1															
321 00 STRUCTURES AND IMPROVEMENTS	03-2056	110 -R1 *	(1)	3-2056	110 -R1 *	(1)	0	0	3-2056	110 -R1 *	(1)	0	0	0	0
322 00 REACTOR PLANT EQUIPMENT	03-2056	70 -R0 5 *	(1)	3-2056	70 -R0 5 *	(1)	0	0	3-2056	70 -R0 5 *	(1)	0	0	0	0
323 00 TURBOGENERATOR UNITS	03-2056	55 -O1 *	2	3-2056	55 -O1 *	2	0	0	3-2056	55 -O1 *	2	0	0	0	0

	Current Depreciation Rates			Company Proposed			Increase Over Existing		OPC Proposed			Increase Over Company		Increase Over Existing	
ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	Survivor Curve Life	Net Salvage Percent	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	Survivor Curve Life	Net Salvage Percent	Survivor Curve Life	Net Salvage Percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
324 00 ACCESSORY ELECTRIC EQUIPMENT	03-2056	90 -R2 *	(3)	3-2056	90 -R2 *	(2)	0	1	3-2056	90 -R2 *	(3)	0	(1)	0	0
325 00 MISCELLANEOUS POWER PLANT EQUIPMENT	03-2056	50 -R0 5 *	(5)	3-2056	50 -R0 5 *	(4)	0	1	3-2056	50 -R0 5 *	(5)	0	(1)	0	0
TOTAL ST LUCIE UNIT 1															
ST LUCIE UNIT 2															
321 00 STRUCTURES AND IMPROVEMENTS	04-2063	110 -R1 *	(1)	4-2063	110 -R1 *	(1)	0	0	4-2063	110 -R1 *	(1)	0	0	0	0
322 00 REACTOR PLANT EQUIPMENT	04-2063	70 -R0 5 *	(1)	4-2063	70 -R0 5 *	(1)	0	0	4-2063	70 -R0 5 *	(1)	0	0	0	0
323 00 TURBOGENERATOR UNITS	04-2063	55 -O1 *	2	4-2063	55 -O1 *	2	0	0	4-2063	55 -O1 *	2	0	0	0	0
324 00 ACCESSORY ELECTRIC EQUIPMENT	04-2063	90 -R2 *	(3)	4-2063	90 -R2 *	(2)	0	1	4-2063	90 -R2 *	(3)	0	(1)	0	0
325 00 MISCELLANEOUS POWER PLANT EQUIPMENT	04-2063	50 -R0 5 *	(5)	4-2063	50 -R0 5 *	(4)	0	1	4-2063	50 -R0 5 *	(5)	0	(1)	0	0
TOTAL ST LUCIE UNIT 2															
TOTAL ST LUCIE NUCLEAR PLANT															
TURKEY POINT NUCLEAR PLANT															
TURKEY POINT COMMON															
321 00 STRUCTURES AND IMPROVEMENTS	04-2063	110 -R1 *	(1)	4-2053	110 -R1 *	(1)	0	0	4-2053	110 -R1 *	(1)	0	0	0	0
322 00 REACTOR PLANT EQUIPMENT	04-2063	70 -R0 5 *	(1)	4-2053	70 -R0 5 *	(1)	0	0	4-2053	70 -R0 5 *	(1)	0	0	0	0
323 00 TURBOGENERATOR UNITS	04-2063	55 -O1 *	2	4-2053	55 -O1 *	2	0	0	4-2053	55 -O1 *	2	0	0	0	0
324 00 ACCESSORY ELECTRIC EQUIPMENT	04-2063	90 -R2 *	(3)	4-2053	90 -R2 *	(2)	0	1	4-2053	90 -R2 *	(3)	0	(1)	0	0
325 00 MISCELLANEOUS POWER PLANT EQUIPMENT	04-2063	50 -R0 5 *	(5)	4-2053	50 -R0 5 *	(4)	0	1	4-2053	50 -R0 5 *	(5)	0	(1)	0	0
TOTAL TURKEY POINT COMMON															
TURKEY POINT UNIT 3															
321 00 STRUCTURES AND IMPROVEMENTS	07-2052	110 -R1 *	(1)	7-2052	110 -R1 *	(1)	0	0	7-2052	110 -R1 *	(1)	0	0	0	0
322 00 REACTOR PLANT EQUIPMENT	07-2052	70 -R0 5 *	(1)	7-2052	70 -R0 5 *	(1)	0	0	7-2052	70 -R0 5 *	(1)	0	0	0	0
323 00 TURBOGENERATOR UNITS	07-2052	55 -O1 *	2	7-2052	55 -O1 *	2	0	0	7-2052	55 -O1 *	2	0	0	0	0
324 00 ACCESSORY ELECTRIC EQUIPMENT	07-2052	90 -R2 *	(3)	7-2052	90 -R2 *	(2)	0	1	7-2052	90 -R2 *	(3)	0	(1)	0	0
325 00 MISCELLANEOUS POWER PLANT EQUIPMENT	07-2052	50 -R0 5 *	(5)	7-2052	50 -R0 5 *	(4)	0	1	7-2052	50 -R0 5 *	(5)	0	(1)	0	0
TOTAL TURKEY POINT UNIT 3															
TURKEY POINT UNIT 4															
321 00 STRUCTURES AND IMPROVEMENTS	04-2053	110 -R1 *	(1)	4-2053	110 -R1 *	(1)	0	0	4-2053	110 -R1 *	(1)	0	0	0	0
322 00 REACTOR PLANT EQUIPMENT	04-2053	70 -R0 5 *	(1)	4-2053	70 -R0 5 *	(1)	0	0	4-2053	70 -R0 5 *	(1)	0	0	0	0
323 00 TURBOGENERATOR UNITS	04-2053	55 -O1 *	2	4-2053	55 -O1 *	2	0	0	4-2053	55 -O1 *	2	0	0	0	0
324 00 ACCESSORY ELECTRIC EQUIPMENT	04-2053	90 -R2 *	(3)	4-2053	90 -R2 *	(2)	0	1	4-2053	90 -R2 *	(3)	0	(1)	0	0
325 00 MISCELLANEOUS POWER PLANT EQUIPMENT	04-2053	50 -R0 5 *	(5)	4-2053	50 -R0 5 *	(4)	0	1	4-2053	50 -R0 5 *	(5)	0	(1)	0	0
TOTAL TURKEY POINT UNIT 4															
TOTAL TURKEY POINT NUCLEAR PLANT															
TOTAL NUCLEAR PLANT															
COMBINED CYCLE PRODUCTION PLANT															
FT MYERS COMBINED CYCLE PLANT															
FT MYERS COMMON															
341 00 STRUCTURES AND IMPROVEMENTS	06-2053	80 -S0 *	(6)	6-2053	80 -S0 *	(5)	0	1	6-2053	80 -S0 *	(6)	0	(1)	0	0
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2053	60 -R0 5 *	(2)	6-2053	60 -R0 5 *	(2)	0	0	6-2053	60 -R0 5 *	(2)	0	0	0	0
343 00 PRIME MOVERS - GENERAL	06-2053	50 -O1 *	0	6-2053	50 -O1 *	0	0	0	6-2053	50 -O1 *	0	0	0	0	0
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2053	9 -L0 *	40	6-2053	9 -L0 *	40	0	0	6-2053	9 -L0 *	40	0	0	0	0
344 00 GENERATORS	06-2053	65 -R1 *	(6)	6-2053	65 -R1 *	(6)	0	0	6-2053	65 -R1 *	(6)	0	0	0	0
345 00 ACCESSORY ELECTRIC EQUIPMENT	06-2053	65 -S0 *	(3)	6-2053	65 -S0 *	(3)	0	0	6-2053	65 -S0 *	(3)	0	0	0	0
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2053	60 -R1 *	(1)	6-2053	60 -R1 *	(1)	0	0	6-2053	60 -R1 *	(1)	0	0	0	0
TOTAL FT MYERS COMMON															
FT MYERS UNIT 2															
341 00 STRUCTURES AND IMPROVEMENTS	06-2053	80 -S0 *	(6)	6-2053	80 -S0 *	(5)	0	1	6-2053	80 -S0 *	(6)	0	(1)	0	0
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2053	60 -R0 5 *	(2)	6-2053	60 -R0 5 *	(2)	0	0	6-2053	60 -R0 5 *	(2)	0	0	0	0
343 00 PRIME MOVERS - GENERAL	06-2053	50 -O1 *	0	6-2053	50 -O1 *	0	0	0	6-2053	50 -O1 *	0	0	0	0	0
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2053	9 -L0 *	40	6-2053	9 -L0 *	40	0	0	6-2053	9 -L0 *	40	0	0	0	0
344 00 GENERATORS	06-2053	65 -R1 *	(6)	6-2053	65 -R1 *	(6)	0	0	6-2053	65 -R1 *	(6)	0	0	0	0
345 00 ACCESSORY ELECTRIC EQUIPMENT	06-2053	65 -S0 *	(3)	6-2053	65 -S0 *	(3)	0	0	6-2053	65 -S0 *	(3)	0	0	0	0
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2053	60 -R1 *	(1)	6-2053	60 -R1 *	(1)	0	0	6-2053	60 -R1 *	(1)	0	0	0	0
TOTAL FT MYERS UNIT 2															
TOTAL FT MYERS COMBINED CYCLE PLANT															
MANATEE COMBINED CYCLE PLANT															
MANATEE UNIT 3															
341 00 STRUCTURES AND IMPROVEMENTS	06-2055	80 -S0 *	(6)	6-2055	80 -S0 *	(5)	0	1	6-2055	80 -S0 *	(6)	0	(1)	0	0
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2055	60 -R0 5 *	(2)	6-2055	60 -R0 5 *	(2)	0	0	6-2055	60 -R0 5 *	(2)	0	0	0	0
343 00 PRIME MOVERS - GENERAL	06-2055	50 -O1 *	0	6-2055	50 -O1 *	0	0	0	6-2055	50 -O1 *	0	0	0	0	0
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2055	9 -L0 *	40	6-2055	9 -L0 *	40	0	0	6-2055	9 -L0 *	40	0	0	0	0
344 00 GENERATORS	06-2055	65 -R1 *	(6)	6-2055	65 -R1 *	(6)	0	0	6-2055	65 -R1 *	(6)	0	0	0	0
345 00 ACCESSORY ELECTRIC EQUIPMENT	06-2055	65 -S0 *	(3)	6-2055	65 -S0 *	(3)	0	0	6-2055	65 -S0 *	(3)	0	0	0	0
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2055	60 -R1 *	(1)	6-2055	60 -R1 *	(1)	0	0	6-2055	60 -R1 *	(1)	0	0	0	0
TOTAL MANATEE UNIT 3															
TOTAL MANATEE COMBINED CYCLE PLANT															
MARTIN COMBINED CYCLE PLANT															
MARTIN COMMON															
341 00 STRUCTURES AND IMPROVEMENTS	06-2055	80 -S0 *	(6)	6-2055	80 -S0 *	(5)	0	1	6-2055	80 -S0 *	(6)	0	(1)	0	0
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2055	60 -R0 5 *	(2)	6-2055	60 -R0 5 *	(2)	0	0	6-2055	60 -R0 5 *	(2)	0	0	0	0
343 00 PRIME MOVERS - GENERAL	06-2055	50 -O1 *	0	6-2055	50 -O1 *	0	0	0	6-2055	50 -O1 *	0	0	0	0	0
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2055	9 -L0 *	40	6-2055	9 -L0 *	40	0	0	6-2055	9 -L0 *	40	0	0	0	0
345 00 ACCESSORY ELECTRIC EQUIPMENT	06-2055	65 -S0 *	(3)	6-2055	65 -S0 *	(3)	0	0	6-2055	65 -S0 *	(3)	0	0	0	0
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2055	60 -R1 *	(1)	6-2055	60 -R1 *	(1)	0	0	6-2055	60 -R1 *	(1)	0	0	0	0
TOTAL MARTIN COMMON															
MARTIN UNIT 3															
341 00 STRUCTURES AND IMPROVEMENTS	06-2044	80 -S0 *	(6)	6-2044	80 -S0 *	(5)	0	1	6-2044	80 -S0 *	(6)	0	(1)	0	0
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2044	60 -R0 5 *	(2)	6-2044	60 -R0 5 *	(2)	0	0	6-2044	60 -R0 5 *	(2)	0	0	0	0
343 00 PRIME MOVERS - GENERAL	06-2044	50 -O1 *	0	6-2044	50 -O1 *	0	0	0	6-2044	50 -O1 *	0	0	0	0	0
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2044	9 -L0 *	40	6-2044	9 -L0 *	40	0	0	6-2044	9 -L0 *	40	0	0	0	0
344 00 GENERATORS	06-2044	65 -R1 *	(6)	6-2044	65 -R1 *	(6)	0	0	6-2044	65 -R1 *	(6)	0	0	0	0
345 00 ACCESSORY ELECTRIC EQUIPMENT	06-2044	65 -S0 *	(3)	6-2044	65 -S0 *	(3)	0	0	6-2044	65 -S0 *	(3)	0	0	0	0
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2044	60 -R1 *	(1)	6-2044	60 -R1 *	(1)	0	0	6-2044	60 -R1 *	(1)	0	0	0	0
TOTAL MARTIN UNIT 3															
MARTIN UNIT 4															
341 00 STRUCTURES AND IMPROVEMENTS	06-2044	80 -S0 *	(6)	6-2044	80 -S0 *	(5)	0	1	6-2044	80 -S0 *	(6)	0	(1)	0	0
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2044	60 -R0 5 *	(2)	6-2044	60 -R0 5 *	(2)	0	0	6-2044	60 -R0 5 *	(2)	0	0	0	0
343 00 PRIME MOVERS - GENERAL	06-2044	50 -O1 *	0	6-2044	50 -O1 *	0	0	0	6-2044	50 -O1 *	0	0	0	0	0
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2044	9 -L0 *	40	6-2044	9 -L0 *	40	0	0	6-2044	9 -L0 *	40	0	0	0	0
344 00 GENERATORS	06-2044	65 -R1 *	(6)	6-2044	65 -R1 *	(6)	0	0	6-2044	65 -R1 *	(6)	0	0	0	0
345 00 ACCESSORY ELECTRIC EQUIPMENT	06-2044	65 -S0 *	(3)	6-2044	65 -S0 *	(3)	0	0	6-2044	65 -S0 *	(3)	0	0	0	0
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2044	60 -R1 *	(1)	6-2044	60 -R1 *	(1)	0	0	6-2044	60 -R1 *	(1)	0	0	0	0
TOTAL MARTIN UNIT 4															

ACCOUNT	Current Depreciation Rates: PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	Company Proposed: PROBABLE RETIREMENT DATE (4)	SURVIVOR CURVE (5)	NET SALVAGE PERCENT (6)	Increase Over Existing: Survivor Curve Life (7)	Increase Over Existing: Net Salvage Percent (8)	OPC Proposed: PROBABLE RETIREMENT DATE (9)	SURVIVOR CURVE (10)	NET SALVAGE PERCENT (11)	Increase Over Company: Survivor Curve Life (12)	Increase Over Company: Net Salvage Percent (13)	Increase Over Existing: Survivor Curve Life (14)	Increase Over Existing: Net Salvage Percent (15)
MARTIN UNIT 8															
341.00 STRUCTURES AND IMPROVEMENTS	06-2055	80	-S0 *	(6)	6-2055	80	-S0 *	(5)	0	1	6-2055	80	-S0 *	(6)	0	(1)	0	0
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2055	60	-R0.5 *	(2)	6-2055	60	-R0.5 *	(2)	0	0	6-2055	60	-R0.5 *	(2)	0	0	0	0
343.00 PRIME MOVERS - GENERAL	06-2055	50	-O1 *	0	6-2055	50	-O1 *	0	0	0	6-2055	50	-O1 *	0	0	0	0	0
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2055	9	-L0 *	40	6-2055	9	-L0 *	40	0	0	6-2055	9	-L0 *	40	0	0	0	0
344.00 GENERATORS	06-2055	65	-R1 *	(6)	6-2055	65	-R1 *	(6)	0	0	6-2055	65	-R1 *	(6)	0	0	0	0
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2055	65	-S0 *	(3)	6-2055	65	-S0 *	(3)	0	0	6-2055	65	-S0 *	(3)	0	0	0	0
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2055	60	-R1 *	(1)	6-2055	60	-R1 *	(1)	0	0	6-2055	60	-R1 *	(1)	0	0	0	0
TOTAL MARTIN UNIT 8															
TOTAL MARTIN COMBINED CYCLE PLANT															
SANFORD COMBINED CYCLE PLANT															
SANFORD COMMON															
341.00 STRUCTURES AND IMPROVEMENTS	06-2053	80	-S0 *	(6)	6-2053	80	-S0 *	(5)	0	1	6-2053	80	-S0 *	(6)	0	(1)	0	0
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2053	60	-R0.5 *	(2)	6-2053	60	-R0.5 *	(2)	0	0	6-2053	60	-R0.5 *	(2)	0	0	0	0
343.00 PRIME MOVERS - GENERAL	06-2053	50	-O1 *	0	6-2053	50	-O1 *	0	0	0	6-2053	50	-O1 *	0	0	0	0	0
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2053	9	-L0 *	40	6-2053	9	-L0 *	40	0	0	6-2053	9	-L0 *	40	0	0	0	0
344.00 GENERATORS	06-2053	65	-R1 *	(6)	6-2053	65	-R1 *	(6)	0	0	6-2053	65	-R1 *	(6)	0	0	0	0
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2053	65	-S0 *	(3)	6-2053	65	-S0 *	(3)	0	0	6-2053	65	-S0 *	(3)	0	0	0	0
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2053	60	-R1 *	(1)	6-2053	60	-R1 *	(1)	0	0	6-2053	60	-R1 *	(1)	0	0	0	0
TOTAL SANFORD COMMON															
SANFORD UNIT 4															
341.00 STRUCTURES AND IMPROVEMENTS	06-2053	80	-S0 *	(6)	6-2053	80	-S0 *	(5)	0	1	6-2053	80	-S0 *	(6)	0	(1)	0	0
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2053	60	-R0.5 *	(2)	6-2053	60	-R0.5 *	(2)	0	0	6-2053	60	-R0.5 *	(2)	0	0	0	0
343.00 PRIME MOVERS - GENERAL	06-2053	50	-O1 *	0	6-2053	50	-O1 *	0	0	0	6-2053	50	-O1 *	0	0	0	0	0
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2053	9	-L0 *	40	6-2053	9	-L0 *	40	0	0	6-2053	9	-L0 *	40	0	0	0	0
344.00 GENERATORS	06-2053	65	-R1 *	(6)	6-2053	65	-R1 *	(6)	0	0	6-2053	65	-R1 *	(6)	0	0	0	0
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2053	65	-S0 *	(3)	6-2053	65	-S0 *	(3)	0	0	6-2053	65	-S0 *	(3)	0	0	0	0
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2053	60	-R1 *	(1)	6-2053	60	-R1 *	(1)	0	0	6-2053	60	-R1 *	(1)	0	0	0	0
TOTAL SANFORD UNIT 4															
SANFORD UNIT 5															
341.00 STRUCTURES AND IMPROVEMENTS	06-2052	80	-S0 *	(6)	6-2052	80	-S0 *	(5)	0	1	6-2052	80	-S0 *	(6)	0	(1)	0	0
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2052	60	-R0.5 *	(2)	6-2052	60	-R0.5 *	(2)	0	0	6-2052	60	-R0.5 *	(2)	0	0	0	0
343.00 PRIME MOVERS - GENERAL	06-2052	50	-O1 *	0	6-2052	50	-O1 *	0	0	0	6-2052	50	-O1 *	0	0	0	0	0
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2052	9	-L0 *	40	6-2052	9	-L0 *	40	0	0	6-2052	9	-L0 *	40	0	0	0	0
344.00 GENERATORS	06-2052	65	-R1 *	(6)	6-2052	65	-R1 *	(6)	0	0	6-2052	65	-R1 *	(6)	0	0	0	0
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2052	65	-S0 *	(3)	6-2052	65	-S0 *	(3)	0	0	6-2052	65	-S0 *	(3)	0	0	0	0
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2052	60	-R1 *	(1)	6-2052	60	-R1 *	(1)	0	0	6-2052	60	-R1 *	(1)	0	0	0	0
TOTAL SANFORD UNIT 5															
TOTAL SANFORD COMBINED CYCLE PLANT															
TURKEY POINT COMBINED CYCLE PLANT															
TURKEY POINT UNIT 5															
341.00 STRUCTURES AND IMPROVEMENTS	06-2057	80	-S0 *	(6)	6-2057	80	-S0 *	(5)	0	1	6-2057	80	-S0 *	(6)	0	(1)	0	0
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2057	60	-R0.5 *	(2)	6-2057	60	-R0.5 *	(2)	0	0	6-2057	60	-R0.5 *	(2)	0	0	0	0
343.00 PRIME MOVERS - GENERAL	06-2057	50	-O1 *	0	6-2057	50	-O1 *	0	0	0	6-2057	50	-O1 *	0	0	0	0	0
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2057	9	-L0 *	40	6-2057	9	-L0 *	40	0	0	6-2057	9	-L0 *	40	0	0	0	0
344.00 GENERATORS	06-2057	65	-R1 *	(6)	6-2057	65	-R1 *	(6)	0	0	6-2057	65	-R1 *	(6)	0	0	0	0
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2057	65	-S0 *	(3)	6-2057	65	-S0 *	(3)	0	0	6-2057	65	-S0 *	(3)	0	0	0	0
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2057	60	-R1 *	(1)	6-2057	60	-R1 *	(1)	0	0	6-2057	60	-R1 *	(1)	0	0	0	0
TOTAL TURKEY POINT UNIT 5															
TOTAL TURKEY POINT COMBINED CYCLE PLANT															
WEST COUNTY COMBINED CYCLE PLANT															
WEST COUNTY COMMON															
341.00 STRUCTURES AND IMPROVEMENTS	06-2061	80	-S0 *	(6)	6-2061	80	-S0 *	(5)	0	1	6-2061	80	-S0 *	(6)	0	(1)	0	0
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2061	60	-R0.5 *	(2)	6-2061	60	-R0.5 *	(2)	0	0	6-2061	60	-R0.5 *	(2)	0	0	0	0
343.00 PRIME MOVERS - GENERAL	06-2061	50	-O1 *	0	6-2061	50	-O1 *	0	0	0	6-2061	50	-O1 *	0	0	0	0	0
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2061	9	-L0 *	40	6-2061	9	-L0 *	40	0	0	6-2061	9	-L0 *	40	0	0	0	0
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2061	65	-S0 *	(3)	6-2061	65	-S0 *	(3)	0	0	6-2061	65	-S0 *	(3)	0	0	0	0
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2061	60	-R1 *	(1)	6-2061	60	-R1 *	(1)	0	0	6-2061	60	-R1 *	(1)	0	0	0	0
TOTAL WEST COUNTY COMMON															
WEST COUNTY UNIT 1															
341.00 STRUCTURES AND IMPROVEMENTS	06-2059	80	-S0 *	(6)	6-2059	80	-S0 *	(5)	0	1	6-2059	80	-S0 *	(6)	0	(1)	0	0
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2059	60	-R0.5 *	(2)	6-2059	60	-R0.5 *	(2)	0	0	6-2059	60	-R0.5 *	(2)	0	0	0	0
343.00 PRIME MOVERS - GENERAL	06-2059	50	-O1 *	0	6-2059	50	-O1 *	0	0	0	6-2059	50	-O1 *	0	0	0	0	0
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2059	9	-L0 *	40	6-2059	9	-L0 *	40	0	0	6-2059	9	-L0 *	40	0	0	0	0
344.00 GENERATORS	06-2059	65	-R1 *	(6)	6-2059	65	-R1 *	(6)	0	0	6-2059	65	-R1 *	(6)	0	0	0	0
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2059	65	-S0 *	(3)	6-2059	65	-S0 *	(3)	0	0	6-2059	65	-S0 *	(3)	0	0	0	0
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2059	60	-R1 *	(1)	6-2059	60	-R1 *	(1)	0	0	6-2059	60	-R1 *	(1)	0	0	0	0
TOTAL WEST COUNTY UNIT 1															
WEST COUNTY UNIT 2															
341.00 STRUCTURES AND IMPROVEMENTS	06-2059	80	-S0 *	(6)	6-2059	80	-S0 *	(5)	0	1	6-2059	80	-S0 *	(6)	0	(1)	0	0
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2059	60	-R0.5 *	(2)	6-2059	60	-R0.5 *	(2)	0	0	6-2059	60	-R0.5 *	(2)	0	0	0	0
343.00 PRIME MOVERS - GENERAL	06-2059	50	-O1 *	0	6-2059	50	-O1 *	0	0	0	6-2059	50	-O1 *	0	0	0	0	0
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2059	9	-L0 *	40	6-2059	9	-L0 *	40	0	0	6-2059	9	-L0 *	40	0	0	0	0
344.00 GENERATORS	06-2059	65	-R1 *	(6)	6-2059	65	-R1 *	(6)	0	0	6-2059	65	-R1 *	(6)	0	0	0	0
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2059	65	-S0 *	(3)	6-2059	65	-S0 *	(3)	0	0	6-2059	65	-S0 *	(3)	0	0	0	0
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2059	60	-R1 *	(1)	6-2059	60	-R1 *	(1)	0	0	6-2059	60	-R1 *	(1)	0	0	0	0
TOTAL WEST COUNTY UNIT 2															
WEST COUNTY UNIT 3															
341.00 STRUCTURES AND IMPROVEMENTS	06-2061	80	-S0 *	(6)	6-2061	80	-S0 *	(5)	0	1	6-2061	80	-S0 *	(6)	0	(1)	0	0
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2061	60	-R0.5 *	(2)	6-2061	60	-R0.5 *	(2)	0	0	6-2061	60	-R0.5 *	(2)	0	0	0	0
343.00 PRIME MOVERS - GENERAL	06-2061	50	-O1 *	0	6-2061	50	-O1 *	0	0	0	6-2061	50	-O1 *	0	0	0	0	0
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2061	9	-L0 *	40	6-2061	9	-L0 *	40	0	0	6-2061	9	-L0 *	40	0	0	0	0
344.00 GENERATORS	06-2061	65	-R1 *	(6)	6-2061	65	-R1 *	(6)	0	0	6-2061	65	-R1 *	(6)	0	0	0	0
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2061	65	-S0 *	(3)	6-2061	65	-S0 *	(3)	0	0	6-2061	65	-S0 *	(3)	0	0	0	0
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2061	60	-R1 *	(1)	6-2061	60	-R1 *	(1)	0	0	6-2061	60	-R1 *	(1)	0	0	0	0
TOTAL WEST COUNTY UNIT 3															
TOTAL WEST COUNTY COMBINED CYCLE PLANT															
CAPE CANAVERAL COMBINED CYCLE PLANT															
CAPE CANAVERAL COMBINED CYCLE															
341.00 STRUCTURES AND IMPROVEMENTS	06-2063	80	-S0 *	(6)	6-2063	80	-S0 *	(5)	0	1	6-2063	80	-S0 *	(6)	0	(1)	0	0
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2063	60	-R0.5 *	(2)	6-2063	60	-R0.5 *	(2)	0	0	6-2063	60	-R0.5 *	(2)	0	0	0	0
343.00 PRIME MOVERS - GENERAL	06-2063	50	-O1 *	0	6-2063	50	-O1 *	0	0	0	6-2063	50	-O1 *	0	0	0	0	0
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2063	9	-L0 *	40	6-2063	9	-L0 *	40	0	0	6-2063	9	-L0 *	40	0	0	0	0
344.00 GENERATORS	06-2063	65	-R1 *	(6)	6-2063	65	-R1 *	(6)	0	0	6-2063	65	-R1 *	(6)	0	0	0	0
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2063	65	-S0 *	(3)	6-2063	65	-S0 *	(3)	0	0	6-2063	65	-S0 *	(3)	0	0	0	0
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2063	60	-R1 *	(1)	6-2063	60	-R1 *	(1)	0	0	6-2063	60	-R1 *	(1)	0	0	0	0
TOTAL CAPE CANAVERAL COMBINED CYCLE															

ACCOUNT	Current Depreciation Rates			Company Proposed			Increase Over Existing		OPC Proposed			Increase Over Company		Increase Over Existing	
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	Survivor Curve Life	Net Salvage Percent	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	Survivor Curve Life	Net Salvage Percent	Survivor Curve Life	Net Salvage Percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
TOTAL CAPE CANAVERAL COMBINED CYCLE PLANT															
RIVIERA COMBINED CYCLE PLANT															
RIVIERA COMBINED CYCLE															
341 00 STRUCTURES AND IMPROVEMENTS	06-2064	80	-S0 * (6)	6-2064	80	-S0 * (5)	0	1	6-2064	80	-S0 * (6)	0	(1)	0	0
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2064	60	-R0 5 * (2)	6-2064	60	-R0 5 * (2)	0	0	6-2064	60	-R0 5 * (2)	0	0	0	0
343 00 PRIME MOVERS - GENERAL	06-2064	50	-O1 * 0	6-2064	50	-O1 * 0	0	0	6-2064	50	-O1 * 0	0	0	0	0
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2064	9	-L0 * 40	6-2064	9	-L0 * 40	0	0	6-2064	9	-L0 * 40	0	0	0	0
344 00 GENERATORS	06-2064	65	-R1 * (6)	6-2064	65	-R1 * (6)	0	0	6-2064	65	-R1 * (6)	0	0	0	0
345 00 ACCESSORY ELECTRIC EQUIPMENT	06-2064	65	-S0 * (3)	6-2064	65	-S0 * (3)	0	0	6-2064	65	-S0 * (3)	0	0	0	0
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2064	60	-R1 * (1)	6-2064	60	-R1 * (1)	0	0	6-2064	60	-R1 * (1)	0	0	0	0
TOTAL RIVIERA COMBINED CYCLE															
TOTAL RIVIERA COMBINED CYCLE PLANT															
PT EVERGLADES COMBINED CYCLE PLANT															
PT EVERGLADES COMBINED CYCLE															
341 00 STRUCTURES AND IMPROVEMENTS	06-2066	80	-S0 * (6)	6-2066	80	-S0 * (5)	0	1	6-2066	80	-S0 * (6)	0	(1)	0	0
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2066	60	-R0 5 * (2)	6-2066	60	-R0 5 * (2)	0	0	6-2066	60	-R0 5 * (2)	0	0	0	0
343 00 PRIME MOVERS - GENERAL	06-2066	50	-O1 * 0	6-2066	50	-O1 * 0	0	0	6-2066	50	-O1 * 0	0	0	0	0
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2066	9	-L0 * 40	6-2066	9	-L0 * 40	0	0	6-2066	9	-L0 * 40	0	0	0	0
344 00 GENERATORS	06-2066	65	-R1 * (6)	6-2066	65	-R1 * (6)	0	0	6-2066	65	-R1 * (6)	0	0	0	0
345 00 ACCESSORY ELECTRIC EQUIPMENT	06-2066	65	-S0 * (3)	6-2066	65	-S0 * (3)	0	0	6-2066	65	-S0 * (3)	0	0	0	0
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2066	60	-R1 * (1)	6-2066	60	-R1 * (1)	0	0	6-2066	60	-R1 * (1)	0	0	0	0
TOTAL PT EVERGLADES COMBINED CYCLE															
TOTAL PT EVERGLADES COMBINED CYCLE PLANT															
OKEECHOBEE COMBINED CYCLE PLANT															
OKEECHOBEE CLEAN ENERGY CENTER															
341 00 STRUCTURES AND IMPROVEMENTS	06-2069	80	-S0 * (6)	6-2069	80	-S0 * (5)	0	1	6-2069	80	-S0 * (6)	0	(1)	0	0
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2069	60	-R0 5 * (2)	6-2069	60	-R0 5 * (2)	0	0	6-2069	60	-R0 5 * (2)	0	0	0	0
343 00 PRIME MOVERS - GENERAL	06-2069	50	-O1 * 0	6-2069	50	-O1 * 0	0	0	6-2069	50	-O1 * 0	0	0	0	0
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2069	9	-L0 * 40	6-2069	9	-L0 * 40	0	0	6-2069	9	-L0 * 40	0	0	0	0
344 00 GENERATORS	06-2069	65	-R1 * (6)	6-2069	65	-R1 * (6)	0	0	6-2069	65	-R1 * (6)	0	0	0	0
345 00 ACCESSORY ELECTRIC EQUIPMENT	06-2069	65	-S0 * (3)	6-2069	65	-S0 * (3)	0	0	6-2069	65	-S0 * (3)	0	0	0	0
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2069	60	-R1 * (1)	6-2069	60	-R1 * (1)	0	0	6-2069	60	-R1 * (1)	0	0	0	0
TOTAL OKEECHOBEE CLEAN ENERGY CENTER															
OKEECHOBEE HYDROGEN PLANT PILOT															
339 02 STRUCTURES AND IMPROVEMENTS	06-2069	80	-S0 * (6)	6-2069	80	-S0 * (5)	0	1	6-2069	80	-S0 * (6)	0	(1)	0	0
339 03 FUEL HOLDERS	06-2069	60	-R0 5 * (2)	6-2069	60	-R0 5 * (2)	0	0	6-2069	60	-R0 5 * (2)	0	0	0	0
339 08 OTHER ACCESSORY ELECTRICAL EQUIPMENT	06-2069	65	-S0 * (3)	6-2069	65	-S0 * (3)	0	0	6-2069	65	-S0 * (3)	0	0	0	0
339 12 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2069	60	-R1 * (1)	6-2069	60	-R1 * (1)	0	0	6-2069	60	-R1 * (1)	0	0	0	0
TOTAL OKEECHOBEE HYDROGEN PLANT PILOT															
TOTAL OKEECHOBEE COMBINED CYCLE PLANT															
DANIA BEACH ENERGY CENTER															
DANIA BEACH ENERGY CENTER															
341 00 STRUCTURES AND IMPROVEMENTS	06-2072	80	-S0 * (6)	6-2072	80	-S0 * (5)	0	1	6-2072	80	-S0 * (6)	0	(1)	0	0
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2072	60	-R0 5 * (2)	6-2072	60	-R0 5 * (2)	0	0	6-2072	60	-R0 5 * (2)	0	0	0	0
343 00 PRIME MOVERS - GENERAL	06-2072	50	-O1 * 0	6-2072	50	-O1 * 0	0	0	6-2072	50	-O1 * 0	0	0	0	0
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2072	9	-L0 * 40	6-2072	9	-L0 * 40	0	0	6-2072	9	-L0 * 40	0	0	0	0
344 00 GENERATORS	06-2072	65	-R1 * (6)	6-2072	65	-R1 * (6)	0	0	6-2072	65	-R1 * (6)	0	0	0	0
345 00 ACCESSORY ELECTRIC EQUIPMENT	06-2072	65	-S0 * (3)	6-2072	65	-S0 * (3)	0	0	6-2072	65	-S0 * (3)	0	0	0	0
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2072	60	-R1 * (1)	6-2072	60	-R1 * (1)	0	0	6-2072	60	-R1 * (1)	0	0	0	0
TOTAL DANIA BEACH ENERGY CENTER															
TOTAL DANIA BEACH ENERGY CENTER															
LANSING SMITH COMBINED CYCLE PLANT															
LANSING SMITH COMMON															
341 00 STRUCTURES AND IMPROVEMENTS	06-2052	80	-S0 * (6)	6-2052	80	-S0 * (5)	0	1	6-2052	80	-S0 * (6)	0	(1)	0	0
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2052	60	-R0 5 * (2)	6-2052	60	-R0 5 * (2)	0	0	6-2052	60	-R0 5 * (2)	0	0	0	0
343 00 PRIME MOVERS - GENERAL	06-2052	50	-O1 * 0	6-2052	50	-O1 * 0	0	0	6-2052	50	-O1 * 0	0	0	0	0
345 00 ACCESSORY ELECTRIC EQUIPMENT	06-2052	65	-S0 * (3)	6-2052	65	-S0 * (3)	0	0	6-2052	65	-S0 * (3)	0	0	0	0
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2052	60	-R1 * (1)	6-2052	60	-R1 * (1)	0	0	6-2052	60	-R1 * (1)	0	0	0	0
TOTAL LANSING SMITH COMMON															
LANSING SMITH UNIT 3															
341 00 STRUCTURES AND IMPROVEMENTS	06-2052	80	-S0 * (6)	6-2052	80	-S0 * (5)	0	1	6-2052	80	-S0 * (6)	0	(1)	0	0
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2052	60	-R0 5 * (2)	6-2052	60	-R0 5 * (2)	0	0	6-2052	60	-R0 5 * (2)	0	0	0	0
343 00 PRIME MOVERS - GENERAL	06-2052	50	-O1 * 0	6-2052	50	-O1 * 0	0	0	6-2052	50	-O1 * 0	0	0	0	0
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2052	9	-L0 * 40	6-2052	9	-L0 * 40	0	0	6-2052	9	-L0 * 40	0	0	0	0
344 00 GENERATORS	06-2052	65	-R1 * (6)	6-2052	65	-R1 * (6)	0	0	6-2052	65	-R1 * (6)	0	0	0	0
345 00 ACCESSORY ELECTRIC EQUIPMENT	06-2052	65	-S0 * (3)	6-2052	65	-S0 * (3)	0	0	6-2052	65	-S0 * (3)	0	0	0	0
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2052	60	-R1 * (1)	6-2052	60	-R1 * (1)	0	0	6-2052	60	-R1 * (1)	0	0	0	0
TOTAL LANSING SMITH UNIT 3															
TOTAL LANSING SMITH COMBINED CYCLE PLANT															
TOTAL COMBINED CYCLE PRODUCTION PLANT															
PEAKER PLANTS															
LAUDERDALE GTS															
341 00 STRUCTURES AND IMPROVEMENTS	06-2031	80	-S0 * (4)	6-2031	80	-S0 * (5)	0	(1)	6-2031	80	-S0 * (4)	0	1	0	0
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2031	60	-R0 5 * (1)	6-2031	60	-R0 5 * (2)	0	(1)	6-2031	60	-R0 5 * (1)	0	1	0	0
343 00 PRIME MOVERS - GENERAL	06-2031	50	-O1 * 0	6-2031	50	-O1 * 0	0	0	6-2031	50	-O1 * 0	0	0	0	0
344 00 GENERATORS	06-2031	65	-R1 * (5)	6-2031	65	-R1 * (5)	0	0	6-2031	65	-R1 * (5)	0	0	0	0
345 00 ACCESSORY ELECTRIC EQUIPMENT	06-2031	65	-S0 * (2)	6-2031	65	-S0 * (3)	0	(1)	6-2031	65	-S0 * (2)	0	1	0	0
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2031	60	-R1 * (1)	6-2031	60	-R1 * (1)	0	0	6-2031	60	-R1 * (1)	0	0	0	0
TOTAL LAUDERDALE GTS															
FT MYERS GTS															
341 00 STRUCTURES AND IMPROVEMENTS	06-2031	80	-S0 * (4)	6-2031	80	-S0 * (5)	0	(1)	6-2031	80	-S0 * (4)	0	1	0	0
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2031	60	-R0 5 * (1)	6-2031	60	-R0 5 * (2)	0	(1)	6-2031	60	-R0 5 * (1)	0	1	0	0
343 00 PRIME MOVERS - GENERAL	06-2031	50	-O1 * 0	6-2031	50	-O1 * 0	0	0	6-2031	50	-O1 * 0	0	0	0	0
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2031	25	-R1 * 33	6-2031	25	-R1 * 37	0	4	6-2031	25	-R1 * 33	0	(4)	0	0
344 00 GENERATORS	06-2031	65	-R1 * (5)	6-2031	65	-R1 * (5)	0	0	6-2031	65	-R1 * (5)	0	0	0	0
345 00 ACCESSORY ELECTRIC EQUIPMENT	06-2031	65	-S0 * (2)	6-2031	65	-S0 * (3)	0	(1)	6-2031	65	-S0 * (2)	0	1	0	0
TOTAL FT MYERS GTS															
LAUDERDALE PEAKERS															
341 00 STRUCTURES AND IMPROVEMENTS	06-2056	80	-S0 * (4)	6-2066	80	-S0 * (5)	0	(1)	6-2056	80	-S0 * (4)	0	1	0	0
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2056	60	-R0 5 * (1)	6-2066	60	-R0 5 * (2)	0	(1)	6-2056	60	-R0 5 * (1)	0	1	0	0
343 00 PRIME MOVERS - GENERAL	06-2056	50	-O1 * 0	6-2066	50	-O1 * 0	0	0	6-2056	50	-O1 * 0	0	0	0	0
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2056	25	-R1 * 33	6-2066	25	-R1 * 37	0	4	6-2056	25	-R1 * 33	0	(4)	0	0
344 00 GENERATORS	06-2056	65	-R1 * (5)	6-2066	65	-R1 * (5)	0	0	6-2056	65	-R1 * (5)	0	0	0	0

	Current Depreciation Rates			Company Proposed			Increase Over Existing		OPC Proposed			Increase Over Company		Increase Over Existing	
ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	Survivor Curve Life	Net Salvage Percent	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	Survivor Curve Life	Net Salvage Percent	Survivor Curve Life	Net Salvage Percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
345 00 ACCESSORY ELECTRIC EQUIPMENT	06-2056	65 -S0 *	(2)	6-2066	65 -S0 *	(3)	0	(1)	6-2056	65 -S0 *	(2)	0	1	0	0
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2056	60 -R1 *	(1)	6-2066	60 -R1 *	(1)	0	0	6-2056	60 -R1 *	(1)	0	0	0	0
TOTAL LAUDERDALE PEAKERS															
FT MYERS UNIT 3															
341 00 STRUCTURES AND IMPROVEMENTS	06-2043	80 -S0 *	(4)	6-2053	80 -S0 *	(5)	0	(1)	6-2043	80 -S0 *	(4)	0	1	0	0
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2043	60 -R0 5 *	(1)	6-2053	60 -R0 5 *	(2)	0	(1)	6-2043	60 -R0 5 *	(1)	0	1	0	0
343 00 PRIME MOVERS - GENERAL	06-2043	50 -O1 *	0	6-2053	50 -O1 *	0	0	0	6-2043	50 -O1 *	0	0	0	0	0
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2043	25 -R1 *	33	6-2053	25 -R1 *	37	0	4	6-2043	25 -R1 *	33	0	(4)	0	0
344 00 GENERATORS	06-2043	65 -R1 *	(5)	6-2053	65 -R1 *	(5)	0	0	6-2043	65 -R1 *	(5)	0	0	0	0
345 00 ACCESSORY ELECTRIC EQUIPMENT	06-2043	65 -S0 *	(2)	6-2053	65 -S0 *	(3)	0	(1)	6-2043	65 -S0 *	(2)	0	1	0	0
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2043	60 -R1 *	(1)	6-2053	60 -R1 *	(1)	0	0	6-2043	60 -R1 *	(1)	0	0	0	0
TOTAL FT MYERS UNIT 3															
FT MYERS PEAKERS															
341 00 STRUCTURES AND IMPROVEMENTS	06-2056	80 -S0 *	(4)	6-2066	80 -S0 *	(5)	0	(1)	6-2056	80 -S0 *	(4)	0	1	0	0
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2056	60 -R0 5 *	(1)	6-2066	60 -R0 5 *	(2)	0	(1)	6-2056	60 -R0 5 *	(1)	0	1	0	0
343 00 PRIME MOVERS - GENERAL	06-2056	50 -O1 *	0	6-2066	50 -O1 *	0	0	0	6-2056	50 -O1 *	0	0	0	0	0
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2056	25 -R1 *	33	6-2066	25 -R1 *	37	0	4	6-2056	25 -R1 *	33	0	(4)	0	0
344 00 GENERATORS	06-2056	65 -R1 *	(5)	6-2066	65 -R1 *	(5)	0	0	6-2056	65 -R1 *	(5)	0	0	0	0
345 00 ACCESSORY ELECTRIC EQUIPMENT	06-2056	65 -S0 *	(2)	6-2066	65 -S0 *	(3)	0	(1)	6-2056	65 -S0 *	(2)	0	1	0	0
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2056	60 -R1 *	(1)	6-2066	60 -R1 *	(1)	0	0	6-2056	60 -R1 *	(1)	0	0	0	0
TOTAL FT MYERS PEAKERS															
LANSING SMITH UNIT A															
341 00 STRUCTURES AND IMPROVEMENTS	12-2027	80 -S0 *	(4)	12-2037	80 -S0 *	(5)	0	(1)	12-2027	80 -S0 *	(4)	0	1	0	0
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12-2027	60 -R0 5 *	(1)	12-2037	60 -R0 5 *	(2)	0	(1)	12-2027	60 -R0 5 *	(1)	0	1	0	0
343 00 PRIME MOVERS - GENERAL	12-2027	50 -O1 *	0	12-2037	50 -O1 *	0	0	0	12-2027	50 -O1 *	0	0	0	0	0
344 00 GENERATORS	12-2027	65 -R1 *	(5)	12-2037	65 -R1 *	(5)	0	0	12-2027	65 -R1 *	(5)	0	0	0	0
345 00 ACCESSORY ELECTRIC EQUIPMENT	12-2027	65 -S0 *	(2)	12-2037	65 -S0 *	(3)	0	(1)	12-2027	65 -S0 *	(2)	0	1	0	0
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2027	60 -R1 *	(1)	12-2037	60 -R1 *	(1)	0	0	12-2027	60 -R1 *	(1)	0	0	0	0
TOTAL LANSING SMITH UNIT A															
PERDIDO LFG UNITS 1 AND 2															
339 02 STRUCTURES AND IMPROVEMENTS	12-2029	80 -S0 *	(4)	12-2029	80 -S0 *	(5)	0	(1)	12-2029	80 -S0 *	(4)	0	1	0	0
339 03 FUEL HOLDERS	12-2029	60 -R0 5 *	(1)	12-2029	60 -R0 5 *	(2)	0	(1)	12-2029	60 -R0 5 *	(1)	0	1	0	0
339 04 BOILERS	12-2029	50 -O1 *	0	12-2029	50 -O1 *	0	0	0	12-2029	50 -O1 *	0	0	0	0	0
339 08 OTHER ACCESSORY ELECTRICAL EQUIPMENT	12-2029	65 -S0 *	(2)	12-2029	65 -S0 *	(3)	0	(1)	12-2029	65 -S0 *	(2)	0	1	0	0
339 12 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	60 -R1 *	(1)	12-2029	60 -R1 *	(1)	0	0	12-2029	60 -R1 *	(1)	0	0	0	0
TOTAL PERDIDO LFG UNITS 1 AND 2															
GULF CLEAN ENERGY CENTER COMBUSTION TURBINE															
341 00 STRUCTURES AND IMPROVEMENTS	12-2061	80 -S0 *	(4)	12-2071	80 -S0 *	(5)	0	(1)	12-2061	80 -S0 *	(4)	0	1	0	0
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12-2061	60 -R0 5 *	(1)	12-2071	60 -R0 5 *	(2)	0	(1)	12-2061	60 -R0 5 *	(1)	0	1	0	0
343 00 PRIME MOVERS - GENERAL	12-2061	50 -O1 *	0	12-2071	50 -O1 *	0	0	0	12-2061	50 -O1 *	0	0	0	0	0
343 20 PRIME MOVERS - CAPITAL SPARE PARTS	12-2061	25 -R1 *	33	12-2071	25 -R1 *	37	0	4	12-2061	25 -R1 *	33	0	(4)	0	0
344 00 GENERATORS	12-2061	65 -R1 *	(5)	12-2071	65 -R1 *	(5)	0	0	12-2061	65 -R1 *	(5)	0	0	0	0
345 00 ACCESSORY ELECTRIC EQUIPMENT	12-2061	65 -S0 *	(2)	12-2071	65 -S0 *	(3)	0	(1)	12-2061	65 -S0 *	(2)	0	1	0	0
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2061	60 -R1 *	(1)	12-2071	60 -R1 *	(1)	0	0	12-2061	60 -R1 *	(1)	0	0	0	0
TOTAL GULF CLEAN ENERGY CENTER COMBUSTION TURBINE															
GULF CLEAN ENERGY CENTER PIPELINE															
342 00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12-2061	60 -R0 5 *	(1)	12-2071	60 -R0 5 *	(2)	0	(1)	12-2061	60 -R0 5 *	(1)	0	1	0	0
TOTAL GULF CLEAN ENERGY CENTER PIPELINE															
TOTAL PEAKER PLANTS															
SOLAR PRODUCTION PLANT															
338 02 STRUCTURES AND IMPROVEMENTS	VARIOUS	SQUARE	0		35 -S2 5	0	0	0		35 -S2 5	0		0	0	0
338 04 SOLAR PANELS	VARIOUS	50 -R2 5 *	0		35 -S2 5	0	(15)	0		35 -S2 5	0	0	0	(15)	0
338 05 COLLECTOR SYSTEM	VARIOUS	50 -R2 5 *	0		35 -S2 5	0	(15)	0		35 -S2 5	0	0	0	(15)	0
338 06 GENERATOR STEP-UP TRANSFORMERS	VARIOUS	50 -R2 5 *	0		35 -S2 5	0	(15)	0		35 -S2 5	0	0	0	(15)	0
338 07 INVERTERS	VARIOUS	50 -R2 5 *	0		20 -S2 5	0	(30)	0		20 -S2 5	0	0	0	(30)	0
338 08 OTHER ACCESSORY ELECTRICAL EQUIPMENT	VARIOUS	50 -R2 5 *	0		35 -S2 5	0	(15)	0		35 -S2 5	0	0	0	(15)	0
TOTAL SOLAR PRODUCTION PLANT															
SPACE COAST SOLAR															
338 02 STRUCTURES AND IMPROVEMENTS	VARIOUS	SQUARE	0	12-2040	35 -S2 5	0	0	0	VARIOUS	SQUARE	0	0	0	0	0
338 04 SOLAR PANELS	VARIOUS	50 -R2 5 *	0	12-2040	35 -S2 5	0	(15)	0	VARIOUS	50 -R2 5 *	0	15	0	0	0
338 05 COLLECTOR SYSTEM	VARIOUS	50 -R2 5 *	0	12-2040	35 -S2 5	0	(15)	0	VARIOUS	50 -R2 5 *	0	15	0	0	0
338 07 INVERTERS	VARIOUS	50 -R2 5 *	0	12-2040	20 -S2 5	0	(30)	0	VARIOUS	50 -R2 5 *	0	30	0	0	0
338 08 OTHER ACCESSORY ELECTRICAL EQUIPMENT	VARIOUS	50 -R2 5 *	0	12-2040	35 -S2 5	0	(15)	0	VARIOUS	50 -R2 5 *	0	15	0	0	0
TOTAL SPACE COAST SOLAR															
DISCOVERY SOLAR															
338 02 STRUCTURES AND IMPROVEMENTS	VARIOUS	SQUARE	0	12-2053	35 -S2 5	0	0	0	VARIOUS	SQUARE	0	0	0	0	0
338 04 SOLAR PANELS	VARIOUS	50 -R2 5 *	0	12-2053	35 -S2 5	0	(15)	0	VARIOUS	50 -R2 5 *	0	15	0	0	0
338 05 COLLECTOR SYSTEM	VARIOUS	50 -R2 5 *	0	12-2053	35 -S2 5	0	(15)	0	VARIOUS	50 -R2 5 *	0	15	0	0	0
338 07 INVERTERS	VARIOUS	50 -R2 5 *	0	12-2053	20 -S2 5	0	(30)	0	VARIOUS	50 -R2 5 *	0	30	0	0	0
338 08 OTHER ACCESSORY ELECTRICAL EQUIPMENT	VARIOUS	50 -R2 5 *	0	12-2053	35 -S2 5	0	(15)	0	VARIOUS	50 -R2 5 *	0	15	0	0	0
TOTAL DISCOVERY SOLAR															
SMALL SCALE SOLAR PRODUCTION PLANT															
338 04 SOLAR PANELS	VARIOUS	50 -R2 5 *	0		25 -S2 5	0	(25)	0	VARIOUS	50 -R2 5 *	0	25	0	0	0
TOTAL SMALL SCALE SOLAR PRODUCTION PLANT															
TOTAL SOLAR PRODUCTION															
TOTAL OTHER PRODUCTION PLANT															
TOTAL PRODUCTION PLANT															
ENERGY STORAGE PLANT															
387 02 STRUCTURES AND IMPROVEMENTS		20 -S3	0		20 -S3	0	0	0		20 -S3	0	0	0	0	0
387 03 ENERGY STORAGE EQUIPMENT		20 -S3	0		20 -S3	0	0	0		20 -S3	0	0	0	0	0
387 05 COLLECTOR SYSTEM		20 -S3	0		20 -S3	0	0	0		20 -S3	0	0	0	0	0
387 07 INVERTERS		20 -S3	0		20 -S3	0	0	0		20 -S3	0	0	0	0	0
387 11 MISCELLANEOUS ENERGY STORAGE EQUIPMENT		20 -S3	0		20 -S3	0	0	0		20 -S3	0	0	0	0	0
TOTAL ENERGY STORAGE PLANT															
TRANSMISSION PLANT															
350 20 EASEMENTS		100 -R4	0		75 -S4	0	(25)	0		100 -R4	0	25	0	0	0
352 00 STRUCTURES AND IMPROVEMENTS		70 -R1 5	(15)		75 -R1 5	(15)	5	0		70 -R1 5	(15)	-5	0	0	0
353 00 STATION EQUIPMENT		44 -L1	0		50 -S0	0	6	0		44 -L1	0	-6	0	0	0

		Current Depreciation Rates			Company Proposed			Increase Over Existing		OPC Proposed				Increase Over Company		Increase Over Existing	
	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	Survivor Curve Life	Net alvage Percent	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	Survivor Curve Life	Net alvage Percent	Survivor urve Life	Net alvage Percent
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
353 10	STATION EQUIPMENT - STEP-UP TRANSFORMERS		38 -R1	0		40 -S0	0	2	0		38 -R1	0	-2	0	0	0
354 00	TOWERS AND FI,TURES		70 -R4	(15)		70 -R4	(25)	0	(10)		70 -R4	(15)	0	10	0	0
355 00	POLES AND FI,TURES		60 -R1	(40)		60 -R1	(50)	0	(10)		60 -R1	(40)	0	10	0	0
356 00	OVERHEAD CONDUCTORS AND DEVICES		60 -R0 5	(45)		60 -R0 5	(50)	0	(5)		60 -R0 5	(45)	0	5	0	0
357 00	UNDERGROUND CONDUIT		65 -R4	0		65 -R4	0	0	0		65 -R4	0	0	0	0	0
358 00	UNDERGROUND CONDUCTORS AND DEVICES		65 -R3	(20)		65 -R2 5	(20)	0	0		65 -R3	(20)	0	0	0	0
359 00	ROADS AND TRAILS		75 -R4	(10)		75 -R4	(10)	0	0		75 -R4	(10)	0	0	0	0
	TOTAL TRANSMISSION PLANT															
	DISTIBUTION PLANT															
360 10	EASEMENTS		100 -R4	0		100 -R4	0	0	0		100 -R4	0	0	0	0	0
361 00	STRUCTURES AND IMPROVEMENTS		70 -R2 5	(15)		70 -R2 5	(15)	0	0		70 -R2 5	(15)	0	0	0	0
362 00	STATION EQUIPMENT		51 -S0 5	(5)		50 -S0	(10)	(1)	(5)		51 -S0 5	(5)	1	5	0	0
362 90	STATION EQUIPMENT - LMS		5 -SQ	0		5 -SQ	0	0	0		5 -SQ	0	0	0	0	
364 10	POLES, TOWERS AND FI,TURES - WOOD		44 -R2 5	(60)		42 -R1 5	(90)	(2)	(30)		44 -R2 5	(60)	2	30	0	0
364 20	POLES, TOWERS AND FI,TURES - CONCRETE		56 -S0	(60)		50 -R1	(90)	(6)	(30)		56 -S0	(60)	6	30	0	0
365 00	OVERHEAD CONDUCTORS AND DEVICES		55 -R0 5	(60)		53 -R0 5	(75)	(2)	(15)		55 -R0 5	(60)	2	15	0	0
366 60	UNDERGROUND CONDUIT - DUCT SYSTEM		70 -R3	0		70 -R3	0	0	0		70 -R3	0	0	0	0	0
366 70	UNDERGROUND CONDUIT - DIRECT BURIED		55 -R4	0		55 -R4	0	0	0		55 -R4	0	0	0	0	0
367 50	UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM (20 YEA		30 -SQ	0		30 -SQ	0	0	0		30 -SQ	0	0	0	0	0
367 60	UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM		46 -L0 5	0		50 -S0	(10)	4	(10)		46 -L0 5	0	-4	10	0	0
367 70	UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED		45 -L1	0		45 -S0	0	0	0		45 -L1	0	0	0	0	0
368 00	LINE TRANSFORMERS		40 -R0 5	(15)		40 -R0 5	(15)	0	0		40 -R0 5	(15)	0	0	0	
369 10	SERVICES - OVERHEAD		56 -R1	(85)		55 -R1	(100)	(1)	(15)		56 -R1	(85)	1	15	0	0
369 60	SERVICES - UNDERGROUND		55 -R2	(15)		55 -R2	(15)	0	0		55 -R2	(15)	0	0	0	0
370 00	METERS		40 -R2	(20)		40 -R2	(25)	0	(5)		40 -R2	(20)	0	5	0	0
370 10	METERS - AMI		20 -R2 5	(20)		20 -R2 5	(25)	0	(5)		20 -R2 5	(20)	0	5	0	0
371 00	INSTALLATIONS ON CUSTOMER S PREMISES		30 -L0	(10)		30 -L0 5	(10)	0	0		30 -L0	(10)	0	0	0	0
371 20	RESIDENTIAL LOAD MANAGEMENT		5 -SQ	0		5 -S3	0	0	0		5 -SQ	0	0	0	0	
371 30	COMMERCIAL LOAD MGT-NONECCR		5 -SQ	0		5 -S3	0	0	0		5 -SQ	0	0	0	0	
371 40	ELECTRIC VEHICLE CHARGERS		15 -S3	0		15 -S3	0	0	0		15 -S3	0	0	0	0	0
371 61	LIGHT DUTY GENERATORS		10 -SQ	0		10 -S3	0	0	0		10 -SQ	0	0	0	0	0
371 70	HEAVY DUTY GENERATORS		20 -SQ	0		20 -S3	0	0	0		20 -SQ	0	0	0	0	0
373 00	STREET LIGHTING AND SIGNAL SYSTEMS		39 -L0	(10)		35 L0	(10)	(4)	0		39 -L0	(10)	4	0	0	0
	TOTAL DISTRIBUTION PLANT															
	GENERAL PLANT															
390 00	STRUCTURES AND IMPROVEMENTS		60 -R1	10		60 -R0 5	(5)	0	(15)		60 -R1	10	0	15	0	0
392 10	AUTOMOBILES		7 -L2 5	20		8 -L2 5	20	1	0		7 -L2 5	20	-1	0	0	0
392 20	LIGHT TRUCKS		9 -L3	20		10 -L2 5	20	1	0		9 -L3	20	-1	0	0	0
392 30	HEAVY TRUCKS		13 -L3	20		13 -L3	20	0	0		13 -L3	20	0	0	0	0
392 40	TRACTOR TRAILERS		9 -L2 5	20		10 -L2 5	20	1	0		9 -L2 5	20	-1	0	0	0
392 70	MARINE EQUIPMENT		5 -SQ	0		20 -S0 5	20	15	20		5 -SQ	0	-15	(20)	0	0
392 90	TRAILERS		20 -S0 5	20		20 -S0 5	20	0	0		20 -S0 5	20	0	0	0	0
396 10	POWER OPERATED EQUIPMENT		13 -L1 5	20		13 -L1 5	5	0	(15)		13 -L1 5	20	0	15	0	0
397 80	COMMUNICATION EQUIPMENT - FIBER OPTICS		25 -S2	0		25 -S2	0	0	0		25 -S2	0	0	0	0	0

OCP DEPRECIATION RATES FOR GULF CLEAN ENERGY CENTER UNITS 4 & 5, SCHERER UNIT 3 & SCHERER COMMON, AND SOLAR PRODUCTION PLANT

	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2025 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
GULF CLEAN ENERGY CENTER UNIT 4									
311 00	12/31/2029	90-R1 5 *	(1)	95,772	108,944	(12,214)	3 95	(3,092)	(3 23)
312 00	12/31/2029	90-R1 5 *	(1)	25,432,944	26,122,625	(435,351)	3 93	(110,776)	(0 44)
314 00	12/31/2029	90-R1 5 *	(1)	11,761,082	12,287,681	(408,989)	3 94	(103,804)	(0 88)
315 00	12/31/2029	90-R1 5 *	(1)	3,904,102	3,850,245	92,896	3 94	23,578	0 60
TOTAL GULF CLEAN ENERGY CENTER UNIT 4				*41,193,899*	*42,369,495*	*(763,656)*	3 93	*(194,094)*	(0 47)
GULF CLEAN ENERGY CENTER UNIT 5									
311 00	12/31/2029	90-R1 5 *	(1)	19,654	19,833	18	3 96	5	0 03
312 00	12/31/2029	90-R1 5 *	(1)	27,217,079	24,461,020	3,028,230	3 93	770,542	2 83
314 00	12/31/2029	90-R1 5 *	(1)	15,959,989	14,477,565	1,642,024	3 94	416,757	2 61
315 00	12/31/2029	90-R1 5 *	(1)	4,339,941	3,891,361	491,979	3 95	124,552	2 87
TOTAL GULF CLEAN ENERGY CENTER UNIT 5				*47,536,663*	*42,849,779*	*5,162,251*	3 94	*1,311,856*	2 76
SCHERER COMMON									
311 00	12/31/2029	90-R1 5 *	(1)	33,826,940	10,648,753	23,516,456	9 87	2,382,620	7 04
312 00	12/31/2029	90-R1 5 *	(1)	52,577,678	18,733,539	34,369,916	9 63	3,569,046	6 79
314 00	12/31/2029	90-R1 5 *	(1)	1,394,231	1,314,541	93,633	9 47	9,887	0 71
315 00	12/31/2029	90-R1 5 *	(1)	2,587,190	900,348	1,712,714	9 77	175,303	6 78
316 00	12/31/2029	90-R1 5 *	-	9,387,482	2,168,868	7,218,613	9 70	744,187	7 93
TOTAL SCHERER COMMON				*99,773,521*	*33,766,048*	*66,911,332*	9 72	*6,881,043*	6 90
SCHERER UNIT 3									
311 00	12/31/2029	90-R1 5 *	(1)	25,019,744	20,188,596	5,081,345	9 79	519,034	2 07
312 00	12/31/2029	90-R1 5 *	(1)	221,124,925	115,546,658	107,789,516	9 56	11,275,054	5 10
314 00	12/31/2029	90-R1 5 *	(1)	45,493,043	33,401,544	12,546,429	9 56	1,312,388	2 88
315 00	12/31/2029	90-R1 5 *	(1)	13,358,129	7,064,403	6,427,307	9 63	667,425	5 00
316 00	12/31/2029	90-R1 5 *	-	806,673	615,371	191,302	9 64	19,845	2 46
TOTAL SCHERER UNIT 3				*305,802,513*	*176,816,572*	*132,035,899*	9 57	*13,793,746*	4 51
TOTAL SCHERER STEAM PLANT				***405,576,034***	***210,582,620***	***198,947,231***		***20,674,789***	5 10
SOLAR PRODUCTION PLANT									
338 02 STRUCTURES AND IMPROVEMENTS		35-S2 5	0	1,788,558,552	141,764,766	1,646,793,786	32 30	50,984,328	2 85
338 04 SOLAR PANELS		35-S2 5	0	5,781,414,506	686,297,792	5,095,116,714	31 34	162,575,517	2 81
338 05 COLLECTOR SYSTEM		35-S2 5	0	1,183,496,009	119,816,616	1,063,679,393	31 93	33,312,853	2 81
338 06 GENERATOR STEP-UP TRANSFORMERS		35-S2 5	0	112,639,338	6,614,359	106,024,979	31 91	3,322,625	2 95
338 07 INVERTERS		20-S2 5	0	771,947,973	94,614,704	677,333,269	16 94	39,984,254	5 18
338 08 OTHER ACCESSORY ELECTRICAL EQ		35-S2 5	0	198,163,334	15,370,926	182,792,409	33 10	5,522,429	2 79
				9,836,219,713	*1,064,479,163*	*8,771,740,550*		*296,702,006*	3 01