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R. Wade Litchfield
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March 12, 2021

VIA HAND DELIVERY

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

Re: Docket No. 20210000-OT
Florida Power & Light Company 2021 Depreciation Study

Dear Mr. Teitzman:

Enclosed please find a CD containing Florida Power & Light Company's 2021 Depreciation Study – Calculated Annual Depreciation Accruals related to Electric Plant as of December 31, 2021 (the "2021 FPL Depreciation Study"). This CD is being provided to the Commission Clerk in electronic format with formulas intact and unlocked, as required by Rule 25-6.0436(4)(a), F.A.C.

FPL proposes that the 2021 FPL Depreciation Study's effective date coincide with the date of the revenue change authorized by the Commission in Docket 20210015-EI. A copy of the 2021 FPL Depreciation Study also has been filed in Docket No. 20210015-EI as Exhibit NWA-1 to the Direct Testimony of FPL witness Ned W. Allis.

Please contact me if you have any questions regarding this submission.

Sincerely,

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

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