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FPL's response to staff's first set of
interrogatories, Nos. 1-12; July 6, 2021
Amended Response to Interrogatory No. 3
(Nos. 1, 2, 3 have attachments)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Storm Protection Plan Cost Recovery
Clause

Docket No. 20210010-EI

Filed: June 25, 2021

**FLORIDA POWER & LIGHT COMPANY’S OBJECTIONS AND RESPONSES TO
STAFF’S FIRST SET OF INTERROGATORIES (NOS. 1-12)**

Florida Power & Light Company (“FPL”), representing the merged and consolidated operations of FPL and the former Gulf Power Company (“Gulf”), the following Objections and Responses to Staff’s First Set of Interrogatories (Nos. 1-12) pursuant to Rule 1.340 and Rule 1.350, Florida Rules of Civil Procedure, Rule 28-106.206, Florida Administrative Code, and Order No. PSC-2021-0083-PCO-EI.

I. General Objections

1. FPL objects to each and every discovery request that calls for information protected by the attorney-client privilege, the work product doctrine, the accountant-client privilege, the trade secret privilege, or any other applicable privilege or protection afforded by law, whether such privilege or protection appears at the time the response is first made or is later determined to be applicable for any reason. FPL in no way intends to waive any such privilege or protection. The nature of the documents, if any, will be described in a privilege log prepared and provided by FPL.

2. FPL is a large corporation with employees located in many different locations. In the course of its business, FPL creates numerous documents that are not subject to Florida Public Service Commission or other governmental record retention requirements. These documents are kept in numerous locations and frequently are moved from site to site as employees change jobs or as business is reorganized. Therefore, it is possible that not every relevant document may have been consulted in developing FPL’s responses to the discovery requests. Rather, these responses provide all of the information that FPL obtained after a reasonable and diligent search conducted

in connection with these discovery requests. To the extent that the discovery requests propose to require more, FPL objects on the grounds that compliance would impose an undue burden or expense on FPL.

3. FPL objects to each discovery request to the extent that it seeks information that is duplicative, not relevant to the subject matter of this docket, and is not reasonably calculated to lead to the discovery of admissible evidence.

4. FPL objects to each and every discovery request to the extent it is vague, ambiguous, overly broad, imprecise, or utilizes terms that are subject to multiple interpretations but are not properly defined or explained for purposes of such discovery requests. Any responses provided by FPL will be provided subject to, and without waiver of, the foregoing objection.

5. FPL also objects to each and every discovery request to the extent it calls for FPL to prepare information in a particular format or perform calculations or analyses not previously prepared or performed as unduly burdensome and purporting to expand FPL's obligations under applicable law.

6. FPL objects to providing information to the extent that such information is already in the public record before a public agency and available through normal procedures or is readily accessible through legal search engines.

7. FPL objects to each and every discovery request that calls for the production of documents and/or disclosure of information from NextEra Energy, Inc. and any subsidiaries and/or affiliates of NextEra Energy, Inc. that do not deal with transactions or cost allocations between FPL and either NextEra Energy, Inc. or any subsidiaries and/or affiliates. Such documents and/or information do not affect FPL's rates or cost of service to FPL's customers. Therefore, those documents and/or information are irrelevant and not reasonably calculated to lead to the discovery of admissible evidence. Furthermore, FPL is the party appearing before the Florida Public Service

Commission in this docket. To require any non-regulated entities to participate in irrelevant discovery is by its very nature unduly burdensome and overbroad. Subject to, and without waiving, any other objections, FPL will respond to the extent the request pertains to FPL and FPL's rates or cost of service charged to FPL's customers. To the extent any responsive documents contain irrelevant affiliate information as well as information related to FPL and FPL's rates or cost of service charged to its customers, FPL may redact the irrelevant affiliate information from the responsive documents.

8. Where any discovery request calls for production of documents, FPL objects to any production location other than the location established by FPL, at FPL's Tallahassee Office located at 134 W. Jefferson Street, Tallahassee, Florida, unless otherwise agreed by the parties.

9. FPL objects to each and every discovery request and any instructions that purport to expand FPL's obligations under applicable law.

10. In addition, FPL reserves its right to count discovery requests and their sub-parts, as permitted under the applicable rules of procedure, in determining whether it is obligated to respond to additional requests served by any party.

11. FPL expressly reserves and does not waive any and all objections it may have to the admissibility, authenticity, or relevance of the information provided in its responses.

II. Responses

1. Attached hereto are FPL's responses to Staff's First Set of Interrogatories (Nos. 1-12), consistent with its objections.

**Florida Power & Light Company
Docket No. 20210010-EI
Staff's 1st Set of Interrogatories
Interrogatory No. 1
Page 1 of 1**

QUESTION:

Please refer to the May 3, 2021 testimony of Renae B. Deaton, Appendix 1 – 2021 SPPCRC FPL 2021 Actual/Estimated SPPCRC, Exhibit RBD-1, pages 10-16 of 17.

- a. Please provide the depreciation rate used for each of these accounts. For composite rates, please provide a calculation showing how that rate was derived.**
- b. Using Account 601 – Pole Inspections – Distribution as an example, please provide the calculation used for depreciation expense represented on line 8.a.**

RESPONSE:

Please see Attachment 1 for the supporting schedule for data requested in subparts 1a. and 1b. The Attachment includes a recalculation of and formula details for February's actual depreciation expense, which ties to February depreciation presented on line 8a, and March's projected depreciation expense.

During the preparation of this response, FPL determined that the depreciation expense in Accounts 601 and 602 for assets in service in January and February of 2021 was inadvertently excluded from the projections. This inadvertent error results in the 2021 depreciation expense for FPL being understated by approximately \$40,000. FPL notes that the amount is immaterial and has no impact the projected rates. FPL commits that it will correct the calculation in the 2021 final true-up when the actuals are available.

Florida Power & Light Company
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Staff's 1st Set of Interrogatories
Attachment 1, Interrogatory No. 1
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Depreciation rates used for January and February actual period

SPP Project	Utility Account	Depr. RATE	Jan-21 Sum of Plant Balance	Feb-21 Sum of Plant Balance
601	36410	3.580%	2,311,195	336,392
	36420	2.850%	5,718	54,476
	36500	2.570%	844,495	439,945
	36660	1.420%	51,587	30,273
	36760	1.960%	127,799	110,789
	36800	2.980%	723,634	327,123
	36910	3.260%	8,106	13,669
	36960	2.400%	542	666
	37100	3.330%	82	82
	37300	2.470%	807	1,022
601 Total			4,073,965	1,314,436
602	35500	2.320%	135,485	395,860
	35600	2.380%	24,564	94,499
	36410	3.580%	2,380	3,226
	36420	2.850%	(1,578)	(1,464)
	36500	2.570%	3,799	4,443
	36660	1.420%		170
	36760	1.960%		392
	36800	2.980%	(22)	1,080
602 Total			164,629	498,206
603	36410	3.580%	231,645	2,173,764
	36420	2.850%	1,249,642	4,108,367
	36500	2.570%	1,284,036	5,011,023
	36660	1.420%	135,112	1,647,619
	36670	2.000%	(4,405)	707
	36760	1.960%	611,411	2,348,787
	36770	1.740%	(27,192)	5,020
	36800	2.980%	370,513	1,044,946
	36910	3.260%	(817)	(766)
	36960	2.400%	359	95
	37000	2.840%	(33)	15,718
	37100	3.330%	855	2,818
	37300	2.470%	9,019	30,387
603 Total			3,860,146	16,388,485
604	36410	3.580%	137,217	351,882
	36420	2.850%	54,935	184,608
	36500	2.570%	165,063	506,186
	36660	1.420%	632,851	2,474,165
	36670	2.000%	44,340	163,097
	36760	1.960%	187,450	745,002
	36770	1.740%	0	38
	36800	2.980%	117,132	366,503
	36910	3.260%	1,501	5,700
	36960	2.400%	378,307	1,436,599
	37000	2.840%		2
	37100	3.330%	191	538
	37300	2.470%	9,484	36,226
604 Total			1,728,472	6,270,545
605	35500	2.320%	899,370	2,330,176
	35600	2.380%	186,982	387,617
	36200	1.900%	(715)	1,188
	36410	3.580%	9,572	38,951
	36420	2.850%		2,889
	36500	2.570%	14,134	69,190
	36660	1.420%	0	0
	36760	1.960%	1	1
	36800	2.980%	3,972	4,257
	36910	3.260%		
605 Total			1,113,315	2,834,270
608	36200	1.900%	-	-
608 Total			-	-
609	30350	Amort		
609 Total			-	-
Grand Total			10,940,527	27,305,942

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Calculation of composite depreciation rates used for March - December projected period

FLORIDA POWER AND LIGHT		AUTHORIZED IN DOCKET NO. 160021-EI	
ACCOUNT	(A)		
	ORIGINAL COST	ANNUAL	TOTAL ANNUAL
	AS OF DECEMBER 31, 2016	DEPRECIATION ACCRUALS	DEPRECIATION RATE
TRANSMISSION PLANT			
350.2 EASEMENTS	241,267,176	2,050,771	0.85
352 STRUCTURES AND IMPROVEMENTS	154,507,353	2,626,625	1.70
353 STATION EQUIPMENT	1,742,280,637	35,542,525	2.04
353.1 STATION EQUIPMENT - STEP-UP TRANSFORMERS	399,490,265	10,546,543	2.64
354 TOWERS AND FIXTURES	347,550,090	3,857,806	1.11
355 POLES AND FIXTURES	1,240,481,207	28,779,164	2.32
356 OVERHEAD CONDUCTORS AND DEVICES	854,257,731	20,331,334	2.38
357 UNDERGROUND CONDUIT	75,625,734	1,081,448	1.43
358 UNDERGROUND CONDUCTORS AND DEVICES	104,429,358	1,952,829	1.87
359 ROADS AND TRAILS	113,519,474	1,509,809	1.33
TOTAL TRANSMISSION PLANT	5,273,409,026	108,278,854	2.05
DISTRIBUTION PLANT			
361 STRUCTURES AND IMPROVEMENTS	198,219,543	3,468,842	1.75
362 STATION EQUIPMENT	1,743,730,895	33,130,887	1.90
364.1 POLES, TOWERS AND FIXTURES - WOOD	1,083,906,955	38,803,869	3.58
364.2 POLES, TOWERS AND FIXTURES - CONCRETE	707,994,105	20,177,832	2.85
365 OVERHEAD CONDUCTORS AND DEVICES	1,990,290,934	51,150,477	2.57
366.6 UNDERGROUND CONDUIT - DUCT SYSTEM	1,526,427,042	21,675,264	1.42
366.7 UNDERGROUND CONDUIT - DIRECT BURIED	194,034,250	3,880,685	2.00
367.6 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM	1,720,649,847	33,724,737	1.96
367.7 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED	730,464,195	12,710,077	1.74
368 LINE TRANSFORMERS	2,173,777,081	64,778,557	2.98
369.1 SERVICES - OVERHEAD	429,591,104	14,004,670	3.26
369.6 SERVICES - UNDERGROUND	819,773,208	19,674,557	2.40
370 METERS	90,450,563	2,568,796	2.84
370.1 METERS - AMI	751,938,259	45,341,877	6.03
371 INSTALLATIONS ON CUSTOMER'S PREMISES	77,826,096	2,591,609	3.33
373 STREET LIGHTING AND SIGNAL SYSTEMS	462,825,951	11,431,801	2.47
TOTAL DISTRIBUTION PLANT	14,701,900,029	379,114,537	2.58

(A) Data is presented as filed in Docket No. 160021-EI

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Staff's 1st Set of Interrogatories
Attachment 1, Interrogatory No. 1
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SPP Project	Utility Account	a	b	c	d = (a/12) * ((b+c)/2)			
		Depr. RATE	Jan-21 Sum of Plant Balance	Feb-21 Sum of Plant Balance	Sum of Depreciation	Feb-Calculated Depreciation	Mar-21 Sum of Plant Balance	Mar-Calculated Depreciation
601	36410	3.580%	2,311,195	336,392	3,949	3,949	336,392	1,004
	36420	2.850%	5,718	54,476	71	71	54,476	129
	36500	2.570%	844,495	439,945	1,375	1,375	439,945	942
	36660	1.420%	51,587	30,273	48	48	30,273	36
	36760	1.960%	127,799	110,789	195	195	110,789	181
	36800	2.980%	723,634	327,123	1,305	1,305	327,123	812
	36910	3.260%	8,106	13,669	30	30	13,669	37
	36960	2.400%	542	666	1	1	666	1
	37100	3.330%	82	82	0	0	82	0
	37300	2.470%	807	1,022	2	2	1,022	2
	Forecast	2.580%					1,968,204	2,116
601 Total			4,073,965	1,314,436	6,977	6,977	3,282,640	5,261

Ties to Line 8a for February 2021

Ties to Line 8a for March 2021

Depreciation expense for plant in service in February was inadvertently excluded from projected depreciation expense

**Florida Power & Light Company
Docket No. 20210010-EI
Staff's 1st Set of Interrogatories
Interrogatory No. 2
Page 1 of 1**

QUESTION:

Please refer to the May 3, 2021 testimony of Renae B. Deaton, Appendix II – Gulf 2021 Actual/Estimated SPPCRC, Exhibit RBD-1, pages 10-14 of 15. Please provide the depreciation rate used for each of these accounts. For composite rates, please provide a calculation showing how that rate was derived.

RESPONSE:

Please see Attachment 1 for the supporting schedule for data requested. The Attachment includes a recalculation of and formula details for February's actual depreciation expense, which ties to February depreciation presented on line 8a, and March's projected depreciation expense.

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Staff's 1st Set of Interrogatories
Attachment 1, Interrogatory No. 2
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Depreciation rates used for January and February actual period

		Depr. RATE AUTHORIZED IN DOCKET NO. 160186-EI	Jan-21	Feb-21
SPP Project - GULF	Utility Account		Sum of Plant Balance	Sum of Plant Balance
620-Distribution Inspection Program	36400	4.30%	\$ 124,971.82	\$ 188,656.06
620-Distribution Inspection Program	36500	3.00%	\$ 19,148.45	\$ 41,223.52
620-Distribution Inspection Program	36600	1.10%	\$ 126.42	\$ 74.73
620-Distribution Inspection Program	36700	2.40%	\$ 13,490.69	\$ 26,766.04
620-Distribution Inspection Program	36800	3.40%	\$ 9,820.71	\$ 29,035.81
620-Distribution Inspection Program	36910	3.20%	\$ 288.24	\$ 279.20
620-Distribution Inspection Program	36920	2.60%	\$ -	\$ -
620-Distribution Inspection Program	37300	4.10%	\$ (40.77)	\$ 21.30
601 Total			\$ 167,805.56	\$ 286,056.66
621-Transmission Inspection Program	35500	4.60%	\$ -	\$ -
621-Transmission Inspection Program	35500	4.60%	\$ -	\$ -
621-Transmission Inspection Program	35600	2.60%	\$ -	\$ -
621-Transmission Inspection Program	35600	2.60%	\$ -	\$ -
601 Total			\$ -	\$ -
622-Distribution Feeder Hardening P	36400	4.30%	\$ 890.07	\$ 24,898.43
622-Distribution Feeder Hardening P	36500	3.00%	\$ 1,731.50	\$ 27,257.47
622-Distribution Feeder Hardening P	36600	1.10%	\$ 2,278.13	\$ 2,278.13
622-Distribution Feeder Hardening P	36700	2.40%	\$ 261.89	\$ 70.58
622-Distribution Feeder Hardening P	36800	3.40%	\$ 1,365.99	\$ 8,058.42
622-Distribution Feeder Hardening P	36910	3.20%	\$ 1.87	\$ 5.71
622-Distribution Feeder Hardening P	36920	2.60%	\$ 0.45	\$ 82.75
622-Distribution Feeder Hardening P	37000	7.90%	\$ -	\$ -
622-Distribution Feeder Hardening P	37300	4.10%	\$ -	\$ -
601 Total			\$ 6,529.90	\$ 62,651.49
624-Transmission Hardening Program	35500	4.60%	\$ -	\$ -
624-Transmission Hardening Program	35500	4.60%	\$ 65,829.73	\$ 65,829.73
624-Transmission Hardening Program	35600	2.60%	\$ -	\$ -
624-Transmission Hardening Program	35600	2.60%	\$ 21,336.10	\$ 21,336.10
624-Transmission Hardening Program	36100	1.90%	\$ -	\$ -
624-Transmission Hardening Program	36200	3.10%	\$ -	\$ -
601 Total			\$ 87,165.83	\$ 87,165.83
626-Vegetation Management - Transmi	35900	1.90%	\$ -	\$ -
626-Vegetation Management - Transmi	35900	1.90%	\$ -	\$ -
601 Total			\$ -	\$ -
627-GULF SPP Implementation Cost	30350	5.00%	\$ -	\$ -
601 Total			\$ -	\$ -
				\$ -
Grand Total			\$ 261,501.29	\$ 435,873.98

Florida Power & Light Company
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Staff's 1st Set of Interrogatories
Attachment 1, Interrogatory No. 2
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Calculation of composite depreciation rates used for March - December projected period

GULF POWER		AUTHORIZED IN DOCKET NO. 160186-EI	
ACCOUNT	(A) ORIGINAL COST AS OF DECEMBER 31, 2016	ANNUAL DEPRECIATION ACCRUALS	(B) TOTAL ANNUAL DEPRECIATION RATE
TRANSMISSION PLANT			
350.2 EASEMENTS	12,654,559	189,818	1.5
352 STRUCTURES AND IMPROVEMENTS	24,391,124	414,649	1.7
353 STATION EQUIPMENT	250,073,126	7,002,048	2.8
354 TOWERS AND FIXTURES	42,290,155	845,803	2.0
355 POLES AND FIXTURES	230,339,009	10,595,594	4.6
356 OVERHEAD CONDUCTORS AND DEVICES	123,801,393	3,218,836	2.6
358 UNDERGROUND CONDUCTORS AND DEVICES	14,402,363	216,035	1.5
359 ROADS AND TRAILS	235,918	4,482	1.9
TOTAL TRANSMISSION PLANT	698,187,647	22,487,267	3.2
DISTRIBUTION PLANT			
360 EASEMENTS	204,176	3,675	1.8
361 STRUCTURES AND IMPROVEMENTS	26,412,569	501,839	1.9
362 STATION EQUIPMENT	213,071,996	6,605,232	3.1
364 POLES, TOWERS AND FIXTURES	140,464,604	6,039,978	4.3
365 OVERHEAD CONDUCTORS AND DEVICES	153,061,774	4,591,853	3.0
366 UNDERGROUND CONDUIT	1,159,696	12,757	1.1
367 UNDERGROUND CONDUCTORS	158,145,619	3,795,495	2.4
368 LINE TRANSFORMERS	282,436,706	9,602,848	3.4
369.1 SERVICES - OVERHEAD	61,968,191	1,982,982	3.2
369.2 SERVICES - UNDERGROUND	57,120,322	1,485,128	2.6
370 METERS	36,567,578	2,888,839	7.9
370 METERS - AMI	41,794,941	2,006,157	4.8
373 STREET LIGHTING AND SIGNAL SYSTEMS	75,546,351	3,097,400	4.1
TOTAL DISTRIBUTION PLANT	1,247,954,523	42,614,183	3.4

(A) Data is presented as filed in Docket No. 160170-EI

(B) Final rates approved in Docket No. 160186-EI

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Attachment 1, Interrogatory No. 2
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SPP Project - GULF	Utility Account	^a Depr. RATE	^b	^c	^{d = (a/12) * ((b+c)/2)}			
			Jan-21 Sum of Plant Balance	Feb-21 Sum of Plant Balance	Sum of Depreciation	Feb-Calculated Depreciation	Mar-21 Sum of Plant Balance	Mar-Calculated Depreciation
620-Distribution Inspection Program	36400	4.30%	\$ 124,972	\$ 188,656	\$ 562	\$ 562	\$ 188,656	\$ 676
620-Distribution Inspection Program	36500	3.00%	\$ 19,148	\$ 41,224	\$ 75	\$ 75	\$ 41,224	\$ 103
620-Distribution Inspection Program	36600	1.10%	\$ 126	\$ 75	\$ 0	\$ 0	\$ 75	\$ 0
620-Distribution Inspection Program	36700	2.40%	\$ 13,491	\$ 26,766	\$ 40	\$ 40	\$ 26,766	\$ 54
620-Distribution Inspection Program	36800	3.40%	\$ 9,821	\$ 29,036	\$ 55	\$ 55	\$ 29,036	\$ 82
620-Distribution Inspection Program	36910	3.20%	\$ 288	\$ 279	\$ 1	\$ 1	\$ 279	\$ 1
620-Distribution Inspection Program	36920	2.60%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
620-Distribution Inspection Program	37300	4.10%	\$ (41)	\$ 21	\$ (0)	\$ (0)	\$ 21	\$ 0
620-Distribution Inspection Program	Forecast	3.40%					\$ 464,841	\$ 659
601 Total	Total		\$ 167,806	\$ 286,057	\$ 734	\$ 734	\$ 750,898	\$ 1,574
						Ties to Line 8a for February 2021	Ties to Line 8a for March 2021	

**Florida Power & Light Company
Docket No. 20210010-EI
Staff's 1st Set of Interrogatories
Interrogatory No. 3
Page 1 of 1**

QUESTION:

Please refer to the May 3, 2021 testimony of Renae B. Deaton, Appendix III – Consolidated FPL 2022 Projections, Exhibit RBD-1, pages 6-12 of 15. Please provide the depreciation rate used for each of these accounts. For composite rates, please provide a calculation showing how that rate was derived.

RESPONSE:

Please see Attachment 1 for the supporting schedule for data requested.

The composite depreciation rates utilized in calculating projected depreciation expense in 2022 for the SPPCRC Clause is provided in Attachment 1 to this response and is sourced from Exhibit KF - 3(B), page 23, filed by FPL witness Ferguson in in FPL's 2021 Rate Case pending in Docket No. 20210015-EI. FPL notes that on page 12, lines 17-20 of her direct testimony, FPL witness Deaton incorrectly stated that the depreciation rates proposed in the 2021 Rate Case were not included in the 2022 SPPCRC projections. FPL will submit an errata to correct this portion of FPL witness Deaton's testimony.

To the extent that depreciation rates change in the final order for Docket No. 20210015-EI, the final approved rates will be reflected in the 2022 actual/estimated true-up filing.

During the preparation of this response, FPL determined that the depreciation expense in Accounts 601 and 602 for assets in service in January and February of 2021 was inadvertently excluded from the projections. This inadvertent error results in the 2022 depreciation expense for consolidated FPL being understated by approximately \$50,000. FPL notes that the amount is immaterial and has no impact the projected rates. FPL commits that it will correct the calculation in the 2022 actual/estimated true-up.

Florida Power & Light Company
Docket No. 20210010-EI
Staff's 1st Set of Interrogatories
Attachment 1, Interrogatory No. 3

FLORIDA POWER & LIGHT COMPANY (CONSOLIDATED WITH RSAM)

SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST AND CALCULATED WHOLE LIFE ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2021 BASED ON RSAM PARAMETERS

ACCOUNT	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST AS OF DECEMBER 31, 2021 (4)	ANNUAL DEPRECIATION ACCRUALS (5)	ANNUAL DEPRECIATION RATE (6)	Reference to FPL Witness Allis Exhibit (7)
TRANSMISSION PLANT							
350.20 EASEMENTS		100-R4	0	271,402,574	2,714,026	1.00	(C)
352.00 STRUCTURES AND IMPROVEMENTS		70-R1.5	(15)	343,077,022	5,641,902	1.64	(A)
353.00 STATION EQUIPMENT		44-L1	0	2,928,897,434	66,485,972	2.27	(C)
353.10 STATION EQUIPMENT - STEP-UP TRANSFORMERS		38-R1	0	483,088,284	12,705,222	2.63	(C)
354.00 TOWERS AND FIXTURES		70-R4	(15)	167,917,205	2,761,398	1.64	(C)
355.00 POLES AND FIXTURES		60-R1	(40)	2,338,863,733	54,682,634	2.34	(D)
356.00 OVERHEAD CONDUCTORS AND DEVICES		60-R0.5	(45)	1,515,639,748	36,701,216	2.42	(D)
357.00 UNDERGROUND CONDUIT		65-R4	0	157,775,772	2,429,747	1.54	(A)
358.00 UNDERGROUND CONDUCTORS AND DEVICES		65-R3	(20)	205,572,397	3,798,978	1.85	(A)
359.00 ROADS AND TRAILS		75-R4	(10)	133,034,358	1,946,293	1.46	(A)
TOTAL TRANSMISSION PLANT				8,545,268,531	189,867,393	2.22	
DISTRIBUTION PLANT							
361.00 STRUCTURES AND IMPROVEMENTS		70-R2.5	(15)	363,420,972	5,976,458	1.64	(A)
362.00 STATION EQUIPMENT		51-S0.5	(5)	3,025,803,566	62,271,037	2.06	(C)
363.00 ENERGY STORAGE EQUIPMENT		20-S3	0	4,250,951	212,548	5.00	(A)
364.10 POLES, TOWERS AND FIXTURES - WOOD		44-R2.5	(60)	1,791,157,643	65,054,027	3.63	(C)
364.20 POLES, TOWERS AND FIXTURES - CONCRETE		56-S0	(60)	1,666,735,268	47,735,298	2.86	(C)
365.00 OVERHEAD CONDUCTORS AND DEVICES		55-R0.5	(60)	4,102,150,836	119,454,632	2.91	(D)
366.60 UNDERGROUND CONDUIT - DUCT SYSTEM		70-R3	0	2,294,405,710	32,810,002	1.43	(A)
366.70 UNDERGROUND CONDUIT - DIRECT BURIED		55-R4	0	121,915,197	2,218,857	1.82	(A)
367.60 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTI		46-L0.5	0	2,802,292,502	60,809,747	2.17	(C)
367.70 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BUR		45-L1	0	916,624,605	20,349,066	2.22	(C)
368.00 LINE TRANSFORMERS		40-R0.5	(15)	3,493,242,494	100,430,387	2.87	(A)
369.10 SERVICES - OVERHEAD		56-R1	(85)	419,369,727	13,887,429	3.31	(D)
369.60 SERVICES - UNDERGROUND		55-R2	(15)	1,365,020,244	28,569,874	2.09	(A)
370.00 METERS		40-R2	(20)	158,265,169	4,747,955	3.00	(D)
370.10 METERS - AMI		20-R2.5	(20)	838,456,573	50,307,394	6.00	(C)
371.00 INSTALLATIONS ON CUSTOMER'S PREMISES		30-L0	(10)	105,497,866	3,864,387	3.66	(E)
371.40 ELECTRIC VEHICLE CHARGERS		15-S3	0	10,589,732	706,335	6.67	(A)
373.00 STREET LIGHTING AND SIGNAL SYSTEMS		39-L0	(10)	777,697,220	21,899,954	2.82	(E)
TOTAL DISTRIBUTION PLANT				24,256,896,274	641,305,387	2.64	

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

** COMMON ASSETS FOR RETIRED LAUDERDALE COMBINED CYCLE WILL RECEIVE SAME DEPRECIATION RATE AS DANIA BEACH ENERGY CENTER WHEN PLACED IN-SERVICE

SOURCE

- (A) SCHEDULE 1B OF EXHIBIT NWA-3
- (B) EXHIBIT NWA-4
- (C) EXHIBIT NWA-5
- (D) EXHIBIT NWA-6
- (E) EXHIBIT NWA-7

**Florida Power & Light Company
Docket No. 20210010-EI
Staff's 1st Set of Interrogatories
Interrogatory No. 4
Page 1 of 1**

QUESTION:

Please refer to the May 3, 2021 testimony of Renae B. Deaton, Appendix I – Supplemental Standalone FPL 2022 Projections, Exhibit RBD-2, pages 6-12 of 15. Please provide the depreciation rate used for each of these accounts. For composite rates, please provide a calculation showing how that rate was derived.

RESPONSE:

Please see FPL's response to Staff's First Set of Interrogatories, No. 3.

**Florida Power & Light Company
Docket No. 20210010-EI
Staff's 1st Set of Interrogatories
Interrogatory No. 5
Page 1 of 1**

QUESTION:

Please refer to the May 3, 2021 testimony of Renae B. Deaton, Appendix II – Supplemental Standalone Gulf 2022 Projections, Exhibit RBD-2, pages 6-11 of 14. Please provide the depreciation rate used for each of these accounts. For composite rates, please provide a calculation showing how that rate was derived.

RESPONSE:

Please see FPL's response to Staff's First Set of Interrogatories, No. 3.

**Florida Power & Light Company
Docket No. 20210010-EI
Staff's 1st Set of Interrogatories
Interrogatory No. 6
Page 1 of 3**

QUESTION:

Please refer to Excel file “FPL – RBD-1 Appendix I FPL 2021 Actual-Estimated SPPCRC” and Excel file “FPL&Gulf - RBD-1 Appendix III Consolidated FPL 2022 Projections.” Please explain why the December 2021 ending balances for Plant-In-Service/Depreciation Base and Accumulated Depreciation do not match the Beginning of Period Balances for 2022 for the following accounts:

- a. 601-Pole Inspections – Distribution**
- b. 603-Feeder Hardening – Distribution**
- c. 604-Lateral Hardening (Underground)**
- d. 605-Wood Structures Hardening**
- e. 609-FPL SPP Implementation Cost**

RESPONSE:

As part of this filing, FPL provided and is seeking Commission approval of consolidated 2022 SPPCRC Factors to be applied to bills issued to all customers in both the former FPL and Gulf service areas, subject to and contingent upon the Commission's disposition of FPL's request in the 2021 Rate Case pending in Docket No. 20210015 to unify rates. The detailed calculations supporting the proposed consolidated 2022 SPPCRC Factors were provided in Exhibit RBD-1 Appendix III Consolidated FPL 2022 Projections.¹ Although Gulf was legally merged with and into FPL effective January 1, 2021, Gulf and FPL remain separate ratemaking entities and, as such, separately administered their 2021 SPPCRC Factors. Therefore, as part of this filing, FPL provided and is seeking approval of separate 2021 actual/estimated SPPCRC true-up amounts for FPL and Gulf. The detailed calculations supporting the FPL and Gulf 2021 actual/estimated SPPCRC true-up amounts were provided in Exhibits RBD-1 Appendix I FPL 2021 Actual-Estimated SPPCRC and RBD-1 Appendix II Gulf 2021 Actual-Estimated SPPCRC, respectively.

The December 2021 ending balances in Exhibit RBD-1 Appendix I FPL 2021 Actual-Estimated SPPCRC do not match the 2022 beginning balances in Exhibit RBD-1 Appendix III Consolidated FPL 2022 Projections because Exhibit RBD-1 Appendix I FPL 2021 Actual-Estimated SPPCRC is for pre-consolidated FPL only and Exhibit RBD-1 Appendix III Consolidated FPL 2022 Projections is for consolidated FPL.

¹ Also included with this filing were informational standalone FPL and Gulf schedules and exhibits for the projected 2022 SPP costs, which are only relevant for purposes of supporting standalone FPL and Gulf 2022 SPPCRC Factors in the event the Commission declines or postpones rate unification in Docket No. 20210015. The detailed calculations supporting the standalone FPL and Gulf 2022 SPPCRC Factors were provided in Appendices I and II of Exhibit RBD-2.

Florida Power & Light Company
Docket No. 20210010-EI
Staff's 1st Set of Interrogatories
Interrogatory No. 6
Page 2 of 3

The 2022 beginning balances shown in RBD-1 Appendix III Consolidated FPL 2022 Projections for consolidated FPL are the sum of (i) the December 2021 ending balances shown in RBD-1 Appendix I FPL 2021 Actual-Estimated SPPCRC” for pre-consolidated FPL and (ii) the December 2021 ending balances shown in RBD-1 Appendix II Gulf 2021 Actual-Estimated SPPCRC for pre-consolidated Gulf.

The tables below show the pre-consolidated FPL and pre-consolidated Gulf December 2021 ending balances for Plant-In-Service/Depreciation Base and Accumulated Depreciation and the total 2022 beginning balances for consolidated FPL as reflected in the RBD-1 Appendix III Consolidated FPL 2022 Projections.

a. 601-Pole Inspections – Distribution

	FPL 2021 Ending Balance	Gulf 2021 Ending Balance	Consolidated FPL 2022 Beginning Balance
601-Pole Inspections – Distribution			
Plant-In-Service/Depreciation Base	\$24,505,611	\$1,774,026	\$26,279,637
Accumulated Depreciation	\$231,770	\$42,381	\$274,151

b. 603-Feeder Hardening – Distribution

	FPL 2021 Ending Balance	Gulf 2021 Ending Balance	Consolidated FPL 2022 Beginning Balance
603-Feeder Hardening – Distribution			
Plant-In-Service/Depreciation Base	\$450,684,511	\$29,217,750	\$479,902,262
Accumulated Depreciation	\$4,703,112	\$437,746	\$5,140,859

c. 604-Lateral Hardening (Underground)

	FPL 2021 Ending Balance	Gulf 2021 Ending Balance	Consolidated FPL 2022 Beginning Balance
604-Lateral Hardening (Underground)			
Plant-In-Service/Depreciation Base	\$173,876,354	\$3,931,055	\$177,807,409
Accumulated Depreciation	\$1,917,448	\$23,988	\$1,941,435

d. 605-Wood Structures Hardening

	FPL 2021 Ending Balance	Gulf 2021 Ending Balance	Consolidated FPL 2022 Beginning Balance
605-Wood Structures Hardening			
Plant-In-Service/Depreciation Base	\$27,364,380	\$23,459,211	\$50,823,590
Accumulated Depreciation	\$247,901	\$238,864	\$486,765

e. 609-FPL SPP Implementation Cost

	FPL 2021 Ending Balance	Gulf 2021 Ending Balance	Consolidated FPL 2022 Beginning Balance
609-FPL SPP Implementation Cost			
Plant-In-Service/Depreciation Base	\$517,126	\$378,810	\$895,936
Accumulated Depreciation	\$3,158	\$4,416	\$7,574

**Florida Power & Light Company
Docket No. 20210010-EI
Staff's 1st Set of Interrogatories
Interrogatory No. 7
Page 1 of 1**

QUESTION:

Please provide Exhibit RBD-1, Appendix III – Consolidated FPL 2022 Projections, that shows, with highlights, each amount, percentage, weight, ratio, allocator, retail jurisdictional factor, and similar information that could be subject to resolution of issues in FPL's rate case, Docket No. 20210015-EI.

RESPONSE:

As part of this filing, FPL provided and is seeking Commission approval of consolidated 2022 SPPCRC Factors to be applied to bills issued to all customers in both the former FPL and Gulf service areas, subject to and contingent upon the Commission's disposition of FPL's request in the 2021 Rate Case pending in Docket No. 20210015 to unify rates. The detailed calculations supporting the proposed consolidated 2022 SPPCRC Factors were provided in Exhibit RBD-1 Appendix III Consolidated FPL 2022 Projections.¹

Attachment 1 is a copy of Exhibit RBD-1 Appendix III Consolidated FPL 2022 Projections with highlights that identify certain information that potentially could be adjusted as part of the Commission's final disposition of the 2021 Rate Case pending in Docket No. 20210015-EI.

The 2022 SPPCRC Factors are projections that, pursuant to Rule 25-6.031, F.A.C., are subject to recalculation as part of both the actual/estimated true-up filing in 2022 and the final true-up filing in 2023. In the event the Commission adopts any changes or modifications in the 2021 Rate Case pending in Docket No. 20210015-EI that impact or require adjustments to the 2022 SPPCRC Factors, FPL commits that it will, and must, include those impacts and adjustment in its 2022 actual/estimated and final true-up filings for Commission review and approval. FPL acknowledges that it will have the burden in its 2022 actual/estimated and final true-up filings to demonstrate that any changes or modifications adopted by the Commission in the 2021 Rate Case that impact the 2022 SPPCRC Factors have been incorporated into the 2022 actual/estimated and final filings.

¹ Also included with this filing were informational standalone FPL and Gulf schedules and exhibits for the projected 2022 SPP costs, which are only relevant for purposes of supporting standalone FPL and Gulf 2022 SPPCRC Factors in the event the Commission declines or postpones rate unification in Docket No. 20210015. The detailed calculations supporting the standalone FPL and Gulf 2022 SPPCRC Factors were provided in Appendices I and II of Exhibit RBD-2.

Line	GCP Demand	12 CP Demand	Total (\$)
	Distribution (\$)	Transmission (\$)	
<hr/>			
1.Total Jurisdictional Revenue Requirements for the Projected Period			
a.Overhead Hardening Programs (SPPCRC Form 2P, Line 14 + Form 3P, Line 13)	\$103,979,901	\$15,367,569	\$119,347,469
b.Undergrounding Programs (SPPCRC Form 2P, Line 16 + Form 3P, Line 14)	\$38,958,943	\$0	\$38,958,943
c.Vegetation Management Programs (SPPCRC Form 2P, Line 15)	\$65,045,022	\$10,672,428	\$75,717,450
d.Implementation Costs (SPPCRC Form 2P, Line 17 + Form 3P, Line 15)	\$587,213	\$52,556	\$639,769
e. Total Projected Period Rev. Req.	\$208,571,079	\$26,092,552	\$234,663,632
<hr/>			
2.Estimated True up of Over/(Under) Recovery for the Current Period (SPPCRC Form 1E, Line 7)	\$1,220,933	\$496,250	\$1,717,183
<hr/>			
3.Final True Up of Over/(Under) Recovery for the Prior Period (SPPCRC Form 1A, Line 7)	\$0	\$0	\$0
<hr/>			
4.Jurisdictional Amount to Recovered/(Refunded) (Line 1e - Line 2 - Line 3)	\$207,350,146	\$25,596,303	\$232,946,449
<hr/>			
5.Jurisdictional Amount to Recovered/(Refunded) Adjusted for Taxes	\$207,499,439	\$25,614,732	\$233,114,170
<hr/>			
Revenue Tax Multiplier	1.00072		

CONSOLIDATED FLORIDA POWER & LIGHT CO
SPPCRC - Initial Projection
Period: January through December 2022
Calculation of Annual Revenue Requirements for O Programs
(in Dollars)

O&M Activities	T/D	Projection												End of Period	Method of Classification		
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Distribution GCP Demand	Transmission 12 CP Demand	Total
1 Overhead Hardening O&M Programs																	
1. Feeder Hardening - Distribution		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2. Pole Inspections - Distribution	D	\$340,540	\$335,579	\$342,157	\$365,448	\$339,661	\$339,201	\$336,516	\$342,410	\$339,523	\$336,141	\$335,981	\$344,516	\$4,097,673	\$4,097,673	\$0	\$4,097,673
3. Structures/Other Equipment Inspections Transmission	T	\$113,333	\$118,333	\$123,333	\$118,333	\$118,333	\$118,333	\$118,333	\$118,333	\$118,333	\$118,333	\$118,333	\$118,333	\$1,420,000	\$0	\$1,281,665	\$1,281,665
4. Wood Structures Hardening (Replacing) Transmission	T	\$69,222	\$69,203	\$69,458	\$69,462	\$69,229	\$69,105	\$69,839	\$70,348	\$70,344	\$69,326	\$70,262	\$71,681	\$837,479	\$0	\$755,893	\$755,893
5. Substation Storm Surge/Flood Mitigation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.a Subtotal of Overhead Hardening Programs - O&M		\$523,096	\$523,115	\$534,948	\$553,244	\$527,223	\$526,639	\$524,689	\$531,092	\$528,200	\$523,801	\$524,576	\$534,530	\$6,355,153	\$4,097,673	\$2,037,558	\$6,135,231
2 Vegetation Management O&M Programs																	
1. Vegetation Management - Distribution	D	\$6,327,558	\$5,541,603	\$5,571,108	\$6,053,479	\$5,420,358	\$6,100,241	\$6,311,246	\$5,819,312	\$4,482,943	\$4,583,359	\$4,087,701	\$4,746,115	\$65,045,022	\$65,045,022	\$0	\$65,045,022
2. Vegetation Management - Transmission	T	\$609,010	\$1,368,721	\$1,177,174	\$1,056,735	\$1,040,469	\$555,404	\$1,355,708	\$1,039,631	\$1,190,248	\$772,927	\$614,103	\$1,044,213	\$11,824,343	\$0	\$10,672,428	\$10,672,428
2.a Subtotal of Vegetation Management Programs - O&M		\$6,936,569	\$6,910,323	\$6,748,282	\$7,110,214	\$6,460,827	\$6,655,645	\$7,666,954	\$6,858,943	\$5,673,191	\$5,356,287	\$4,701,804	\$5,790,328	\$76,869,365	\$65,045,022	\$10,672,428	\$75,717,450
3 Undergrounding Laterals O&M Programs																	
1. Lateral Hardening (Undergrounding) Distribution	D	\$12,841	\$12,856	\$12,877	\$12,868	\$14,587	\$21,550	\$21,522	\$21,542	\$14,602	\$12,841	\$12,869	\$11,144	\$182,099	\$182,099	\$0	\$182,099
3.a Subtotal of Underground Laterals Program - O&M		\$12,841	\$12,856	\$12,877	\$12,868	\$14,587	\$21,550	\$21,522	\$21,542	\$14,602	\$12,841	\$12,869	\$11,144	\$182,099	\$182,099	\$0	\$182,099
4 Implementation Costs - A&G																	
1. Implementation Costs - Distribution	D	\$38,244	\$38,244	\$38,244	\$38,244	\$38,244	\$38,244	\$38,244	\$38,244	\$38,244	\$38,244	\$38,244	\$38,244	\$458,926	\$444,692	\$0	\$444,692
2. Implementation Costs - Transmission	T	\$3,423	\$3,423	\$3,423	\$3,423	\$3,423	\$3,423	\$3,423	\$3,423	\$3,423	\$3,423	\$3,423	\$3,423	\$41,074	\$0	\$39,800	\$39,800
4.a Subtotal of Implementation Costs - O&M		\$41,667	\$41,667	\$41,667	\$41,667	\$41,667	\$41,667	\$41,667	\$41,667	\$41,667	\$41,667	\$41,667	\$41,667	\$500,000	\$444,692	\$39,800	\$484,492
5 Total O&M Costs		\$7,514,172	\$7,487,961	\$7,337,774	\$7,717,992	\$7,044,304	\$7,245,500	\$8,254,831	\$7,453,243	\$6,257,659	\$5,934,595	\$5,280,916	\$6,377,669	\$83,906,617	\$69,769,486	\$12,749,786	\$82,519,272
6 Allocation of O&M Programs																	
a. Distribution O&M Allocated to GCP Demand		\$6,680,940	\$5,890,037	\$5,926,142	\$6,431,795	\$5,774,606	\$6,460,992	\$6,669,284	\$6,183,264	\$4,837,068	\$4,932,342	\$4,436,550	\$5,101,775	\$69,324,794			
b. Transmission O&M Allocated to 12 CP Demand		\$791,566	\$1,556,257	\$1,369,965	\$1,244,530	\$1,228,032	\$742,842	\$1,543,880	\$1,228,313	\$1,378,925	\$960,587	\$802,699	\$1,234,228	\$14,081,823			
c. Implementation Costs Allocated to Distribution GCP Demand		\$38,244	\$38,244	\$38,244	\$38,244	\$38,244	\$38,244	\$38,244	\$38,244	\$38,244	\$38,244	\$38,244	\$38,244	\$458,926			
d. Implementation Costs Allocated to Transmission 12 CP Demand		\$3,423	\$3,423	\$3,423	\$3,423	\$3,423	\$3,423	\$3,423	\$3,423	\$3,423	\$3,423	\$3,423	\$3,423	\$41,074			
e. Total Allocation of O&M Programs		\$7,514,172	\$7,487,961	\$7,337,774	\$7,717,992	\$7,044,304	\$7,245,500	\$8,254,831	\$7,453,243	\$6,257,659	\$5,934,595	\$5,280,916	\$6,377,669	\$83,906,617			
7 Implementation Costs Allocation Factors																	
a. Distribution		91.79%	91.79%	91.79%	91.79%	91.79%	91.79%	91.79%	91.79%	91.79%	91.79%	91.79%	91.79%	91.79%			
b. Transmission		8.21%	8.21%	8.21%	8.21%	8.21%	8.21%	8.21%	8.21%	8.21%	8.21%	8.21%	8.21%	8.21%			
8 Retail Jurisdictional Factors																	
a. Distribution Demand Jurisdictional Factor		100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%			
b. Transmission Demand Jurisdictional Factor		90.2581%	90.2581%	90.2581%	90.2581%	90.2581%	90.2581%	90.2581%	90.2581%	90.2581%	90.2581%	90.2581%	90.2581%	90.2581%			
c. General & Intangible Plant Jurisdictional Factor		96.8984%	96.8984%	96.8984%	96.8984%	96.8984%	96.8984%	96.8984%	96.8984%	96.8984%	96.8984%	96.8984%	96.8984%	96.8984%			
9 Jurisdictional GCP Demand Revenue Requirements - Distribution		\$6,680,940	\$5,890,037	\$5,926,142	\$6,431,795	\$5,774,606	\$6,460,992	\$6,669,284	\$6,183,264	\$4,837,068	\$4,932,342	\$4,436,550	\$5,101,775	\$69,324,794			
10 Jurisdictional 12 CP Demand Revenue Requirements - Transmission		\$714,452	\$1,404,648	\$1,236,504	\$1,123,289	\$1,108,398	\$670,475	\$1,393,477	\$1,108,652	\$1,244,592	\$867,007	\$724,501	\$1,113,990	\$12,709,986			
11 Jurisdictional Implementation Costs Allocated to Distribution GCP Demand		\$37,058	\$37,058	\$37,058	\$37,058	\$37,058	\$37,058	\$37,058	\$37,058	\$37,058	\$37,058	\$37,058	\$37,058	\$444,692			
12 Jurisdictional Implementation Costs Allocated to Transmission 12 CP Demand		\$3,317	\$3,317	\$3,317	\$3,317	\$3,317	\$3,317	\$3,317	\$3,317	\$3,317	\$3,317	\$3,317	\$3,317	\$39,800			
13 Total Jurisdictional O&M Revenue Requirements		\$7,435,766	\$7,335,060	\$7,203,021	\$7,595,459	\$6,923,378	\$7,171,841	\$8,103,136	\$7,332,290	\$6,122,033	\$5,839,723	\$5,201,425	\$6,256,139	\$82,519,272			
O&M Revenue Requirements by Category of Activity																	
Monthly Sums of (Activity Cost x Allocation x Jur. Factor)																	
14 Overhead Hardening O&M Programs		\$505,311	\$504,846	\$516,167	\$534,949	\$508,951	\$508,379	\$506,357	\$512,711	\$509,819	\$505,519	\$506,203	\$516,019	\$6,135,231			
a. Allocated to GCP Demand		\$340,540	\$335,579	\$342,157	\$365,448	\$339,661	\$339,201	\$336,516	\$342,410	\$339,523	\$336,141	\$335,981	\$344,516	\$4,097,673			
b. Allocated to 12 CP Demand		\$164,771	\$169,267	\$174,009	\$169,500	\$169,291	\$169,178	\$169,841	\$170,300	\$170,296	\$169,378	\$170,223	\$171,503	\$2,037,558			
15 Vegetation Management O&M Programs		\$6,877,240	\$6,776,984	\$6,633,603	\$7,007,268	\$6,359,466	\$6,601,538	\$7,534,882	\$6,757,663	\$5,557,238	\$5,280,989	\$4,641,979	\$5,688,602	\$75,717,450			
a. Allocated to GCP Demand		\$6,327,558	\$5,541,603	\$5,571,108	\$6,053,479	\$5,420,358	\$6,100,241	\$6,311,246	\$5,819,312	\$4,482,943	\$4,583,359	\$4,087,701	\$4,746,115	\$65,045,022			
b. Allocated to 12 CP Demand		\$549,681	\$1,235,381	\$1,062,495	\$953,789	\$939,108	\$501,297	\$1,223,636	\$938,351	\$1,074,295	\$697,630	\$554,278	\$942,487	\$10,672,428			
16 Undergrounding Laterals O&M Programs		\$12,841	\$12,856	\$12,877	\$12,868	\$14,587	\$21,550	\$21,522	\$21,542	\$14,602	\$12,841	\$12,869	\$11,144	\$182,099			
a. Allocated to GCP Demand		\$12,841	\$12,856	\$12,877	\$12,868	\$14,587	\$21,550	\$21,522	\$21,542	\$14,602	\$12,841	\$12,869	\$11,144	\$182,099			
b. Allocated to 12 CP Demand		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
17 Implementation O&M		\$40,374	\$40,374	\$40,374	\$40,374	\$40,374	\$40,374	\$40,374	\$40,374	\$40,374	\$40,374	\$40,374	\$40,374	\$484,492			
a. Allocated to Distribution		\$37,058	\$37,058	\$37,058	\$37,058	\$37,058	\$37,058	\$37,058	\$37,058	\$37,058	\$37,058	\$37,058	\$37,058	\$444,692			
b. Allocated to Transmission		\$3,317	\$3,317	\$3,317	\$3,317	\$3,317	\$3,317	\$3,317	\$3,317	\$3,317	\$3,317	\$3,317	\$3,317	\$39,800			

CONSOLIDATED FLORIDA POWER & LIGHT CO
SPPCRC - Initial Projection
Current Period: January through December 2022
Project Listing for Each O&M Program

O&M Activities	T or D
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Refer to Exhibit MJ-5

CONSOLIDATED FLORIDA POWER & LIGHT CO
Initial Projection
Period: January through December 2022
Calculation of Annual Revenue Requirements for Capital Investment Programs
(in Dollars)

Capital Investment Activities	Projection													End of Period	Method of Classification		
	T/D	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Distribution GCP Demand	Transmission 12 CP Demand	Total
1 Overhead Hardening Capital Investment Programs																	
1. Feeder Hardening - Distribution	D	\$5,332,751	\$5,747,256	\$6,169,517	\$6,625,450	\$7,092,365	\$7,541,046	\$7,969,726	\$8,404,038	\$8,854,050	\$9,317,678	\$9,768,444	\$10,184,154	\$93,006,473	\$93,006,473	\$0	\$93,006,473
2. Pole Inspections - Distribution	D	\$306,529	\$333,572	\$360,319	\$386,822	\$413,127	\$439,275	\$465,295	\$491,209	\$517,035	\$542,785	\$568,468	\$594,090	\$5,418,526	\$5,418,526	\$0	\$5,418,526
3. Structures/Other Equipment Inspections Transmission	T	\$213,322	\$229,641	\$247,980	\$267,398	\$287,048	\$305,768	\$322,877	\$339,009	\$356,169	\$376,506	\$396,012	\$412,639	\$3,754,369	\$0	\$3,388,622	\$3,388,622
4. Wood Structures Hardening (Replacing) Transmission	T	\$651,126	\$696,128	\$744,027	\$793,976	\$843,316	\$891,895	\$940,275	\$990,311	\$1,042,206	\$1,092,169	\$1,140,090	\$1,188,883	\$11,014,401	\$0	\$9,941,389	\$9,941,389
5. Substation Storm Surge/Flood Mitigation	D	\$73,815	\$85,712	\$101,415	\$113,949	\$122,981	\$128,275	\$129,667	\$130,595	\$132,972	\$138,776	\$146,479	\$152,592	\$1,457,228	\$1,457,228	\$0	\$1,457,228
1.a Subtotal of Overhead Hardening Capital Investment Programs		\$6,577,543	\$7,092,308	\$7,623,258	\$8,187,595	\$8,758,837	\$9,306,259	\$9,827,839	\$10,355,162	\$10,902,431	\$11,467,914	\$12,019,492	\$12,532,358	\$114,650,997	\$99,882,228	\$13,330,011	\$113,212,238
2 Undergrounding Laterals Capital Investment Programs																	
1. Lateral Hardening (Undergrounding) Distribution	D	\$1,908,294	\$2,104,619	\$2,327,892	\$2,602,368	\$2,882,494	\$3,120,074	\$3,334,699	\$3,571,482	\$3,831,214	\$4,114,225	\$4,379,360	\$4,600,123	\$38,776,844	\$38,776,844	\$0	\$38,776,844
2.a Subtotal of Undergrounding Laterals Capital Investment Programs		\$1,908,294	\$2,104,619	\$2,327,892	\$2,602,368	\$2,882,494	\$3,120,074	\$3,334,699	\$3,571,482	\$3,831,214	\$4,114,225	\$4,379,360	\$4,600,123	\$38,776,844	\$38,776,844	\$0	\$38,776,844
3 Implementation Costs - G&I																	
1. Implementation Costs - Distribution	D	\$11,971	\$12,062	\$12,135	\$12,193	\$12,232	\$12,268	\$12,305	\$12,336	\$12,358	\$12,378	\$12,397	\$12,448	\$147,084	\$142,522	\$0	\$142,522
2. Implementation Costs - Transmission	T	\$1,071	\$1,080	\$1,086	\$1,091	\$1,095	\$1,098	\$1,101	\$1,104	\$1,106	\$1,108	\$1,110	\$1,114	\$13,164	\$0	\$12,756	\$12,756
3.a Subtotal of Implementation Capital Programs		\$13,043	\$13,142	\$13,221	\$13,284	\$13,327	\$13,366	\$13,406	\$13,440	\$13,465	\$13,485	\$13,506	\$13,562	\$160,248	\$142,522	\$12,756	\$155,277
4 Total Capital Investment Costs		\$8,498,879	\$9,210,069	\$9,964,371	\$10,803,247	\$11,654,659	\$12,439,700	\$13,175,944	\$13,940,084	\$14,747,110	\$15,595,625	\$16,412,359	\$17,146,044	\$153,588,089	\$138,801,594	\$13,342,766	\$152,144,360
5 Allocation of Capital Investment Programs																	
a. Distribution Allocated to GCP Demand		\$7,621,389	\$8,271,159	\$8,959,143	\$9,728,589	\$10,510,967	\$11,228,670	\$11,899,386	\$12,597,324	\$13,335,270	\$14,113,464	\$14,862,750	\$15,530,959	\$138,659,072			
b. Transmission Allocated to 12 CP Demand		\$864,447	\$925,769	\$992,007	\$1,061,374	\$1,130,364	\$1,197,663	\$1,263,152	\$1,329,320	\$1,398,375	\$1,468,675	\$1,536,102	\$1,601,522	\$14,768,769			
c. Implementation Costs Allocated to Distribution GCP Demand		\$11,971	\$12,062	\$12,135	\$12,193	\$12,232	\$12,268	\$12,305	\$12,336	\$12,358	\$12,378	\$12,397	\$12,448	\$147,084			
d. Implementation Costs Allocated to Transmission 12 CP Demand		\$1,071	\$1,080	\$1,086	\$1,091	\$1,095	\$1,098	\$1,101	\$1,104	\$1,106	\$1,108	\$1,110	\$1,114	\$13,164			
e. Total Allocation of Capital Investment Programs		\$8,498,879	\$9,210,069	\$9,964,371	\$10,803,247	\$11,654,659	\$12,439,700	\$13,175,944	\$13,940,084	\$14,747,110	\$15,595,625	\$16,412,359	\$17,146,044	\$153,588,089			
6 Implementation Costs Allocation Factors																	
a. Distribution		91.79%	91.79%	91.79%	91.79%	91.79%	91.79%	91.79%	91.79%	91.79%	91.79%	91.79%	91.79%	91.79%			
b. Transmission		8.21%	8.21%	8.21%	8.21%	8.21%	8.21%	8.21%	8.21%	8.21%	8.21%	8.21%	8.21%	8.21%			
7 Retail Jurisdictional Factors																	
a. Distribution Demand Jurisdictional Factor		100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%			
b. Transmission Demand Jurisdictional Factor		90.2581%	90.2581%	90.2581%	90.2581%	90.2581%	90.2581%	90.2581%	90.2581%	90.2581%	90.2581%	90.2581%	90.2581%	90.2581%			
c. General & Intangible Plant Jurisdictional Factor		96.8984%	96.8984%	96.8984%	96.8984%	96.8984%	96.8984%	96.8984%	96.8984%	96.8984%	96.8984%	96.8984%	96.8984%	96.8984%			
8 Jurisdictional GCP Demand Revenue Requirements - Distribution		\$7,621,389	\$8,271,159	\$8,959,143	\$9,728,589	\$10,510,967	\$11,228,670	\$11,899,386	\$12,597,324	\$13,335,270	\$14,113,464	\$14,862,750	\$15,530,959	\$138,659,072			
9 Jurisdictional 12 CP Demand Revenue Requirements - Transmission		\$780,234	\$835,581	\$895,366	\$957,976	\$1,020,245	\$1,080,988	\$1,140,097	\$1,199,819	\$1,262,146	\$1,325,598	\$1,386,456	\$1,445,503	\$13,330,011			
10 Jurisdictional Implementation Costs Allocated to Distribution GCP Demand		\$11,600	\$11,688	\$11,758	\$11,815	\$11,853	\$11,888	\$11,923	\$11,953	\$11,975	\$11,994	\$12,012	\$12,062	\$142,522			
11 Jurisdictional Implementation Costs Allocated to Transmission 12 CP Demand		\$1,038	\$1,046	\$1,052	\$1,057	\$1,061	\$1,064	\$1,067	\$1,070	\$1,072	\$1,073	\$1,075	\$1,080	\$12,756			
12 Total Jurisdictional Capital Investment Revenue Requirements		\$8,414,261	\$9,119,474	\$9,867,320	\$10,699,437	\$11,544,126	\$12,322,610	\$13,052,473	\$13,810,166	\$14,610,464	\$15,452,129	\$16,262,294	\$16,989,604	\$152,144,360			
Capital Investment Revenue Requirements by Category of Activity																	
Monthly Sums of (Activity Cost x Allocation x Jur. Factor)																	
13 Overhead Hardening Capital Investment Programs		\$6,493,329	\$7,002,121	\$7,526,618	\$8,084,197	\$8,648,718	\$9,189,584	\$9,704,784	\$10,225,661	\$10,766,203	\$11,324,837	\$11,869,847	\$12,376,340	\$113,212,238			
a. Allocated to GCP Demand		\$5,713,095	\$6,166,539	\$6,631,252	\$7,126,221	\$7,628,473	\$8,108,596	\$8,564,687	\$9,025,842	\$9,504,057	\$9,999,239	\$10,483,390	\$10,930,836	\$99,882,228			
b. Allocated to 12 CP Demand		\$780,234	\$835,581	\$895,366	\$957,976	\$1,020,245	\$1,080,988	\$1,140,097	\$1,199,819	\$1,262,146	\$1,325,598	\$1,386,456	\$1,445,503	\$13,330,011			
14 Undergrounding Laterals Capital Investment Programs		\$1,908,294	\$2,104,619	\$2,327,892	\$2,602,368	\$2,882,494	\$3,120,074	\$3,334,699	\$3,571,482	\$3,831,214	\$4,114,225	\$4,379,360	\$4,600,123	\$38,776,844			
a. Allocated to GCP Demand		\$1,908,294	\$2,104,619	\$2,327,892	\$2,602,368	\$2,882,494	\$3,120,074	\$3,334,699	\$3,571,482	\$3,831,214	\$4,114,225	\$4,379,360	\$4,600,123	\$38,776,844			
b. Allocated to 12 CP Demand		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
15 Implementation Capital		\$12,638	\$12,734	\$12,811	\$12,872	\$12,914	\$12,952	\$12,991	\$13,023	\$13,047	\$13,067	\$13,088	\$13,142	\$155,277			
a. Allocated to Distribution		\$11,600	\$11,688	\$11,758	\$11,815	\$11,853	\$11,888	\$11,923	\$11,953	\$11,975	\$11,994	\$12,012	\$12,062	\$142,522			
b. Allocated to Transmission		\$1,038	\$1,046	\$1,052	\$1,057	\$1,061	\$1,064	\$1,067	\$1,070	\$1,072	\$1,073	\$1,075	\$1,080	\$12,756			

Capital Activities	T or D
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Refer to Exhibit MJ-5

CONSOLIDATED FLORIDA POWER & LIGHT CO
601-Pole Inspections - Distribution
Estimated Revenue Requirements for the Period January 2022 through December 2022
(In Dollars)

	Beginning of Period Amount	Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	Total
601-Pole Inspections - Distribution														
1. Investments														
a. Expenditures/Additions (a)		\$2,946,329	\$2,946,164	\$2,946,164	\$2,946,164	\$2,946,164	\$2,946,164	\$2,946,164	\$2,946,164	\$2,946,164	\$2,946,164	\$2,946,164	\$2,946,164	\$35,354,130
b. Clearings to Plant		\$3,461,048	\$3,339,146	\$3,238,952	\$3,161,305	\$3,102,963	\$3,059,881	\$3,028,391	\$3,005,512	\$2,988,951	\$2,976,990	\$2,968,363	\$2,962,147	\$37,293,649
c. Retirements		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
d. Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2. Plant-In-Service/Depreciation Base	\$26,279,637	\$29,740,684	\$33,079,830	\$36,318,782	\$39,480,087	\$42,583,050	\$45,642,932	\$48,671,322	\$51,676,835	\$54,665,786	\$57,642,776	\$60,611,139	\$63,573,286	
3. Less: Accumulated Depreciation	\$274,151	\$333,035	\$399,411	\$473,033	\$553,705	\$641,279	\$735,641	\$836,709	\$944,425	\$1,058,744	\$1,179,635	\$1,307,075	\$1,441,049	
4. CWIP - Non Interest Bearing	\$9,075,797	\$8,561,078	\$8,168,096	\$7,875,308	\$7,660,166	\$7,503,367	\$7,389,650	\$7,307,423	\$7,248,074	\$7,205,287	\$7,174,460	\$7,152,260	\$7,136,277	
5. Net Investment (Lines 2 - 3 + 4)	\$35,081,283	\$37,968,727	\$40,848,515	\$43,721,057	\$46,586,548	\$49,445,139	\$52,296,941	\$55,142,036	\$57,980,484	\$60,812,328	\$63,637,601	\$66,456,324	\$69,268,515	
6. Average Net Investment		\$36,525,005	\$39,408,621	\$42,284,786	\$45,153,803	\$48,015,844	\$50,871,040	\$53,719,488	\$56,561,260	\$59,396,406	\$62,224,965	\$65,046,963	\$67,862,420	
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes (b)		\$211,552	\$228,254	\$244,912	\$261,530	\$278,107	\$294,644	\$311,142	\$327,601	\$344,023	\$360,406	\$376,750	\$393,058	\$3,631,978
b. Debt Component (Line 6 x debt rate) (c)		\$36,093	\$38,942	\$41,784	\$44,619	\$47,448	\$50,269	\$53,084	\$55,892	\$58,694	\$61,489	\$64,277	\$67,059	\$619,650
8. Investment Expenses														
a. Depreciation (d)		\$58,885	\$66,376	\$73,622	\$80,672	\$87,573	\$94,362	\$101,069	\$107,716	\$114,319	\$120,891	\$127,440	\$133,973	\$1,166,898
b. Amortization		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
c. Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9. Total System Recoverable Expenses (Lines 7 + 8)		\$306,529	\$333,572	\$360,319	\$386,822	\$413,127	\$439,275	\$465,295	\$491,209	\$517,035	\$542,785	\$568,468	\$594,090	\$5,418,526

Notes:

(a) Excludes Cost of Removal on the retirement of existing plant.

(b) The Gross-up factor for taxes is 1/.746550, which reflects the Federal Income Tax Rate of 21%. The equity component for the period Jan. – Dec. 2022 is 5.1888% based on FPL's most recent financial forecast.

(c) The debt component is 1.1858% based on FPL's most recent financial forecast.

(d) Calculated using the composite depreciation rates for distribution/transmission function as reflected in FPL's 2016 retail base rate settlement agreement (Order No. PSC-16-0560-AS-EI).

CONSOLIDATED FLORIDA POWER & LIGHT CO
602-Structures/Other Equipt Inspect
Estimated Revenue Requirements for the Period January 2022 through December 2022
(In Dollars)

	Beginning of Period Amount	Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	Total
602-Structures/Other Equipt Inspect														
1. Investments														
a. Expenditures/Additions (a)		\$1,769,780	\$2,087,295	\$2,331,961	\$2,363,661	\$2,366,252	\$2,079,443	\$1,910,326	\$1,822,454	\$2,220,932	\$2,716,249	\$1,957,632	\$1,901,012	\$25,526,997
b. Clearings to Plant		\$1,844,037	\$1,884,490	\$1,969,460	\$2,044,615	\$2,105,691	\$2,094,712	\$2,051,363	\$1,999,370	\$2,042,561	\$2,181,198	\$2,131,877	\$2,081,391	\$24,430,766
c. Retirements		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
d. Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2. Plant-In-Service/Depreciation Base	\$18,504,147	\$20,348,184	\$22,232,674	\$24,202,134	\$26,246,749	\$28,352,440	\$30,447,152	\$32,498,515	\$34,497,886	\$36,540,447	\$38,721,645	\$40,853,521	\$42,934,912	
3. Less: Accumulated Depreciation	\$146,779	\$181,840	\$220,394	\$262,579	\$308,562	\$358,487	\$412,412	\$470,299	\$532,070	\$597,725	\$667,439	\$741,300	\$819,222	
4. CWIP - Non Interest Bearing	\$7,066,849	\$6,992,592	\$7,195,397	\$7,557,899	\$7,876,945	\$8,137,506	\$8,122,237	\$7,981,200	\$7,804,283	\$7,982,653	\$8,517,704	\$8,343,460	\$8,163,081	
5. Net Investment (Lines 2 - 3 + 4)	\$25,424,217	\$27,158,936	\$29,207,677	\$31,497,454	\$33,815,131	\$36,131,459	\$38,156,977	\$40,009,416	\$41,770,099	\$43,925,375	\$46,571,911	\$48,455,681	\$50,278,771	
6. Average Net Investment		\$26,291,576	\$28,183,307	\$30,352,566	\$32,656,292	\$34,973,295	\$37,144,218	\$39,083,197	\$40,889,757	\$42,847,737	\$45,248,643	\$47,513,796	\$49,367,226	
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes (b)		\$152,280	\$163,237	\$175,801	\$189,144	\$202,564	\$215,138	\$226,369	\$236,833	\$248,173	\$262,079	\$275,199	\$285,934	\$2,632,752
b. Debt Component (Line 6 x debt rate) (c)		\$25,980	\$27,850	\$29,993	\$32,270	\$34,559	\$36,705	\$38,621	\$40,406	\$42,341	\$44,713	\$46,952	\$48,783	\$449,173
8. Investment Expenses														
a. Depreciation (d)		\$35,061	\$38,554	\$42,185	\$45,984	\$49,924	\$53,925	\$57,887	\$61,771	\$65,655	\$69,714	\$73,862	\$77,922	\$672,444
b. Amortization		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
c. Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9. Total System Recoverable Expenses (Lines 7 + 8)		\$213,322	\$229,641	\$247,980	\$267,398	\$287,048	\$305,768	\$322,877	\$339,009	\$356,169	\$376,506	\$396,012	\$412,639	\$3,754,369

Notes:

(a) Excludes Cost of Removal on the retirement of existing plant.

(b) The Gross-up factor for taxes is 1/.746550, which reflects the Federal Income Tax Rate of 21%. The equity component for the period Jan. – Dec. 2022 is 5.1888% based on FPL's most recent financial forecast.

(c) The debt component is 1.1858% based on FPL's most recent financial forecast.

(d) Calculated using the composite depreciation rates for distribution/transmission function as reflected in FPL's 2016 retail base rate settlement agreement (Order No. PSC-16-0560-AS-EI).

CONSOLIDATED FLORIDA POWER & LIGHT CO
603-Feeder Hardening - Distribution
Estimated Revenue Requirements for the Period January 2022 through December 2022
(In Dollars)

	Beginning of Period Amount	Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	Total
603-Feeder Hardening - Distribution														
1. Investments														
a. Expenditures/Additions (a)		\$47,391,380	\$45,369,682	\$50,124,940	\$54,822,067	\$52,808,622	\$49,460,318	\$47,442,271	\$51,491,891	\$52,145,322	\$55,377,732	\$48,571,563	\$46,067,549	\$601,073,338
b. Clearings to Plant		\$49,590,070	\$48,400,388	\$48,880,477	\$50,545,054	\$51,272,512	\$51,185,552	\$50,322,274	\$50,733,043	\$50,787,662	\$51,827,125	\$50,805,621	\$49,342,989	\$603,692,765
c. Retirements		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
d. Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2. Plant-In-Service/Depreciation Base	\$479,902,262	\$529,492,332	\$577,892,719	\$626,773,196	\$677,318,250	\$728,590,761	\$779,776,313	\$830,098,587	\$880,831,630	\$931,619,292	\$983,446,417	\$1,034,252,038	\$1,083,595,027	
3. Less: Accumulated Depreciation	\$5,140,859	\$6,253,023	\$7,473,131	\$8,800,403	\$10,237,201	\$11,786,160	\$13,447,985	\$15,221,630	\$17,106,595	\$19,103,395	\$21,213,233	\$23,436,131	\$25,769,350	
4. CWIP - Non Interest Bearing	\$124,591,308	\$122,392,618	\$119,361,913	\$120,606,376	\$124,883,390	\$126,419,500	\$124,694,266	\$121,814,262	\$122,573,111	\$123,930,771	\$127,481,378	\$125,247,321	\$121,971,881	
5. Net Investment (Lines 2 - 3 + 4)	\$599,352,711	\$645,631,927	\$689,781,501	\$738,579,169	\$791,964,438	\$843,224,101	\$891,022,594	\$936,691,220	\$986,298,145	\$1,036,446,668	\$1,089,714,561	\$1,136,063,227	\$1,179,797,557	
6. Average Net Investment		\$622,492,319	\$667,706,714	\$714,180,335	\$765,271,803	\$817,594,270	\$867,123,347	\$913,856,907	\$961,494,683	\$1,011,372,407	\$1,063,080,615	\$1,112,888,894	\$1,157,930,392	
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes (b)		\$3,605,461	\$3,867,342	\$4,136,516	\$4,432,436	\$4,735,487	\$5,022,358	\$5,293,038	\$5,568,955	\$5,857,845	\$6,157,338	\$6,445,826	\$6,706,706	\$61,829,306
b. Debt Component (Line 6 x debt rate) (c)		\$615,126	\$659,806	\$705,729	\$756,216	\$807,920	\$856,863	\$903,043	\$950,117	\$999,405	\$1,050,501	\$1,099,720	\$1,144,229	\$10,548,675
8. Investment Expenses														
a. Depreciation (d)		\$1,112,164	\$1,220,109	\$1,327,272	\$1,436,798	\$1,548,959	\$1,661,825	\$1,773,645	\$1,884,966	\$1,996,800	\$2,109,839	\$2,222,897	\$2,333,220	\$20,628,492
b. Amortization		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
c. Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9. Total System Recoverable Expenses (Lines 7 + 8)		\$5,332,751	\$5,747,256	\$6,169,517	\$6,625,450	\$7,092,365	\$7,541,046	\$7,969,726	\$8,404,038	\$8,854,050	\$9,317,678	\$9,768,444	\$10,184,154	\$93,006,473

Notes:

(a) Excludes Cost of Removal on the retirement of existing plant.

(b) The Gross-up factor for taxes is 1/.746550, which reflects the Federal Income Tax Rate of 21%. The equity component for the period Jan. – Dec. 2022 is 5.1888% based on FPL’s most recent financial forecast.

(c) The debt component is 1.1858% based on FPL’s most recent financial forecast.

(d) Calculated using the composite depreciation rates for distribution/transmission function as reflected in FPL's 2016 retail base rate settlement agreement (Order No. PSC-16-0560-AS-EI).

CONSOLIDATED FLORIDA POWER & LIGHT CO
604-Lateral Hardening (Underground)
Estimated Revenue Requirements for the Period January 2022 through December 2022
(In Dollars)

	Beginning of Period Amount	Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	Total
604-Lateral Hardening (Underground)														
1. Investments														
a. Expenditures/Additions (a)		\$23,620,718	\$23,622,638	\$30,041,628	\$36,467,934	\$30,101,182	\$23,913,834	\$23,914,400	\$30,335,668	\$30,101,645	\$36,298,255	\$24,695,695	\$24,240,165	\$337,353,763
b. Clearings to Plant		\$16,826,829	\$18,631,470	\$21,785,466	\$25,881,764	\$27,071,818	\$26,254,695	\$25,628,744	\$26,961,717	\$27,783,211	\$30,127,856	\$28,586,291	\$27,345,109	\$302,884,971
c. Retirements		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
d. Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2. Plant-In-Service/Depreciation Base	\$177,807,409	\$194,634,238	\$213,265,708	\$235,051,174	\$260,932,939	\$288,004,756	\$314,259,452	\$339,888,196	\$366,849,913	\$394,633,124	\$424,760,979	\$453,347,270	\$480,692,379	
3. Less: Accumulated Depreciation	\$1,941,435	\$2,348,592	\$2,794,809	\$3,285,549	\$3,828,799	\$4,430,381	\$5,090,707	\$5,808,187	\$6,583,600	\$7,419,319	\$8,318,833	\$9,283,025	\$10,308,830	
4. CWIP - Non Interest Bearing	\$33,929,198	\$40,723,087	\$45,714,255	\$53,970,417	\$64,556,586	\$67,585,951	\$65,245,089	\$63,530,745	\$66,904,696	\$69,223,130	\$75,393,530	\$71,502,934	\$68,397,990	
5. Net Investment (Lines 2 - 3 + 4)	\$209,795,171	\$233,008,733	\$256,185,154	\$285,736,042	\$321,660,726	\$351,160,326	\$374,413,834	\$397,610,754	\$427,171,009	\$456,436,934	\$491,835,677	\$515,567,180	\$538,781,539	
6. Average Net Investment		\$221,401,952	\$244,596,943	\$270,960,598	\$303,698,384	\$336,410,526	\$362,787,080	\$386,012,294	\$412,390,881	\$441,803,972	\$474,136,305	\$503,701,428	\$527,174,360	
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes (b)		\$1,282,355	\$1,416,700	\$1,569,397	\$1,759,014	\$1,948,482	\$2,101,254	\$2,235,774	\$2,388,558	\$2,558,918	\$2,746,186	\$2,917,427	\$3,053,381	\$25,977,447
b. Debt Component (Line 6 x debt rate) (c)		\$218,782	\$241,703	\$267,754	\$300,105	\$332,430	\$358,494	\$381,445	\$407,511	\$436,576	\$468,526	\$497,741	\$520,936	\$4,432,003
8. Investment Expenses														
a. Depreciation (d)		\$407,157	\$446,217	\$490,740	\$543,249	\$601,582	\$660,326	\$717,480	\$775,413	\$835,719	\$899,513	\$964,192	\$1,025,805	\$8,367,395
b. Amortization		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
c. Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9. Total System Recoverable Expenses (Lines 7 + 8)		\$1,908,294	\$2,104,619	\$2,327,892	\$2,602,368	\$2,882,494	\$3,120,074	\$3,334,699	\$3,571,482	\$3,831,214	\$4,114,225	\$4,379,360	\$4,600,123	\$38,776,844

Notes:

(a) Excludes Cost of Removal on the retirement of existing plant.

(b) The Gross-up factor for taxes is 1/.746550, which reflects the Federal Income Tax Rate of 21%. The equity component for the period Jan. – Dec. 2022 is 5.1888% based on FPL’s most recent financial forecast.

(c) The debt component is 1.1858% based on FPL’s most recent financial forecast.

(d) Calculated using the composite depreciation rates for distribution/transmission function as reflected in FPL's 2016 retail base rate settlement agreement (Order No. PSC-16-0560-AS-EI).

CONSOLIDATED FLORIDA POWER & LIGHT CO
605-Wood Structures Hardening (Repl
Estimated Revenue Requirements for the Period January 2022 through December 2022
(In Dollars)

	Beginning of Period Amount	Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	Total
605-Wood Structures Hardening (Repl														
1. Investments														
a. Expenditures/Additions (a)		\$5,048,300	\$5,344,345	\$5,950,002	\$5,952,314	\$5,783,485	\$5,751,622	\$5,747,648	\$6,232,944	\$6,264,135	\$5,672,742	\$5,705,346	\$5,951,477	\$69,404,359
b. Clearings to Plant		\$5,726,297	\$5,596,859	\$5,629,280	\$5,661,746	\$5,657,342	\$5,651,745	\$5,650,364	\$5,754,451	\$5,846,015	\$5,796,539	\$5,766,296	\$5,795,774	\$68,532,710
c. Retirements		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
d. Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2. Plant-In-Service/Depreciation Base	\$50,823,590	\$56,549,888	\$62,146,747	\$67,776,027	\$73,437,773	\$79,095,115	\$84,746,860	\$90,397,224	\$96,151,675	\$101,997,690	\$107,794,230	\$113,560,526	\$119,356,300	
3. Less: Accumulated Depreciation	\$486,765	\$586,569	\$696,856	\$817,536	\$948,670	\$1,090,282	\$1,242,365	\$1,404,911	\$1,578,015	\$1,761,859	\$1,956,481	\$2,161,809	\$2,377,840	
4. CWIP - Non Interest Bearing	\$28,503,039	\$27,825,042	\$27,572,527	\$27,893,249	\$28,183,817	\$28,309,960	\$28,409,837	\$28,507,121	\$28,985,614	\$29,403,733	\$29,279,936	\$29,218,986	\$29,374,689	
5. Net Investment (Lines 2 - 3 + 4)	\$78,839,865	\$83,788,361	\$89,022,418	\$94,851,740	\$100,672,920	\$106,314,792	\$111,914,332	\$117,499,434	\$123,559,274	\$129,639,564	\$135,117,684	\$140,617,703	\$146,353,149	
6. Average Net Investment		\$81,314,113	\$86,405,390	\$91,937,079	\$97,762,330	\$103,493,856	\$109,114,562	\$114,706,883	\$120,529,354	\$126,599,419	\$132,378,624	\$137,867,694	\$143,485,426	
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes (b)		\$470,969	\$500,458	\$532,497	\$566,237	\$599,434	\$631,989	\$664,380	\$698,103	\$733,261	\$766,734	\$798,526	\$831,064	\$7,793,653
b. Debt Component (Line 6 x debt rate) (c)		\$80,352	\$85,383	\$90,849	\$96,606	\$102,269	\$107,823	\$113,350	\$119,103	\$125,101	\$130,812	\$136,236	\$141,788	\$1,329,672
8. Investment Expenses														
a. Depreciation (d)		\$99,804	\$110,287	\$120,680	\$131,133	\$141,613	\$152,082	\$162,546	\$173,104	\$183,844	\$194,622	\$205,327	\$216,031	\$1,891,075
b. Amortization		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
c. Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9. Total System Recoverable Expenses (Lines 7 + 8)		\$651,126	\$696,128	\$744,027	\$793,976	\$843,316	\$891,895	\$940,275	\$990,311	\$1,042,206	\$1,092,169	\$1,140,090	\$1,188,883	\$11,014,401

Notes:

(a) Excludes Cost of Removal on the retirement of existing plant.

(b) The Gross-up factor for taxes is 1/.746550, which reflects the Federal Income Tax Rate of 21%. The equity component for the period Jan. – Dec. 2022 is 5.1888% based on FPL’s most recent financial forecast.

(c) The debt component is 1.1858% based on FPL’s most recent financial forecast.

(d) Calculated using the composite depreciation rates for distribution/transmission function as reflected in FPL's 2016 retail base rate settlement agreement (Order No. PSC-16-0560-AS-EI).

CONSOLIDATED FLORIDA POWER & LIGHT CO
608-Substation Storm Surge / Flood Mi
Estimated Revenue Requirements for the Period January 2022 through December 2022
(In Dollars)

	Beginning of Period Amount	Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	Total
608-Substation Storm Surge/Flood Mi														
1. Investments														
a. Expenditures/Additions (a)		\$960,000	\$1,920,000	\$1,920,000	\$960,000	\$960,000	\$0	\$0	\$0	\$480,000	\$960,000	\$960,000	\$480,000	\$9,600,000
b. Clearings to Plant		\$866,086	\$1,167,908	\$1,383,294	\$1,262,095	\$1,175,598	\$838,965	\$598,727	\$427,282	\$442,381	\$590,606	\$696,386	\$634,423	\$10,083,751
c. Retirements		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
d. Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2. Plant-In-Service/Depreciation Base	\$6,235,161	\$7,101,246	\$8,269,154	\$9,652,448	\$10,914,543	\$12,090,141	\$12,929,106	\$13,527,834	\$13,955,116	\$14,397,496	\$14,988,102	\$15,684,488	\$16,318,912	
3. Less: Accumulated Depreciation	\$52,558	\$67,249	\$84,181	\$103,923	\$126,579	\$151,921	\$179,482	\$208,626	\$238,901	\$270,134	\$302,505	\$336,293	\$371,548	
4. CWIP - Non Interest Bearing	\$2,064,839	\$2,158,754	\$2,910,846	\$3,447,552	\$3,145,457	\$2,929,859	\$2,090,894	\$1,492,166	\$1,064,884	\$1,102,504	\$1,471,898	\$1,735,512	\$1,581,088	
5. Net Investment (Lines 2 - 3 + 4)	\$8,247,442	\$9,192,751	\$11,095,819	\$12,996,077	\$13,933,421	\$14,868,079	\$14,840,518	\$14,811,374	\$14,781,099	\$15,229,866	\$16,157,495	\$17,083,707	\$17,528,452	
6. Average Net Investment		\$8,720,097	\$10,144,285	\$12,045,948	\$13,464,749	\$14,400,750	\$14,854,299	\$14,825,946	\$14,796,236	\$15,005,482	\$15,693,680	\$16,620,601	\$17,306,079	
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes (b)		\$50,507	\$58,755	\$69,770	\$77,988	\$83,409	\$86,036	\$85,872	\$85,699	\$86,911	\$90,897	\$96,266	\$100,236	\$972,346
b. Debt Component (Line 6 x debt rate) (c)		\$8,617	\$10,024	\$11,903	\$13,305	\$14,230	\$14,679	\$14,651	\$14,621	\$14,828	\$15,508	\$16,424	\$17,101	\$165,892
8. Investment Expenses														
a. Depreciation (d)		\$14,691	\$16,932	\$19,742	\$22,656	\$25,342	\$27,561	\$29,145	\$30,275	\$31,233	\$32,371	\$33,788	\$35,254	\$318,990
b. Amortization		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
c. Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9. Total System Recoverable Expenses (Lines 7 + 8)		\$73,815	\$85,712	\$101,415	\$113,949	\$122,981	\$128,275	\$129,667	\$130,595	\$132,972	\$138,776	\$146,479	\$152,592	\$1,457,228

Notes:

(a) Excludes Cost of Removal on the retirement of existing plant.

(b) The Gross-up factor for taxes is 1/.746550, which reflects the Federal Income Tax Rate of 21%. The equity component for the period Jan. – Dec. 2022 is 5.1888% based on FPL’s most recent financial forecast.

(c) The debt component is 1.1858% based on FPL’s most recent financial forecast.

(d) Calculated using the composite depreciation rates for distribution/transmission function as reflected in FPL's 2016 retail base rate settlement agreement (Order No. PSC-16-0560-AS-EI).

CONSOLIDATED FLORIDA POWER & LIGHT CO
609-FPL SPP Implementation Cost
Estimated Revenue Requirements for the Period January 2022 through December 2022
(In Dollars)

	Beginning of Period Amount	Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	Total
609-FPL SPP Implementation Cost														
1. Investments														
a. Expenditures/Additions (a)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b. Clearings to Plant		\$52,676	\$32,746	\$32,358	\$16,755	\$9,967	\$16,466	\$16,002	\$11,952	\$7,370	\$10,044	\$11,086	\$63,262	\$280,683
c. Retirements		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
d. Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2. Plant-In-Service/Depreciation Base	\$895,936	\$948,612	\$981,358	\$1,013,716	\$1,030,471	\$1,040,438	\$1,056,904	\$1,072,905	\$1,084,857	\$1,092,227	\$1,102,271	\$1,113,357	\$1,176,618	
3. Less: Accumulated Depreciation	\$7,574	\$8,826	\$10,185	\$11,633	\$13,155	\$14,730	\$16,355	\$18,032	\$19,753	\$21,511	\$23,302	\$25,126	\$27,018	
4. CWIP - Non Interest Bearing	\$851,307	\$798,630	\$765,885	\$733,526	\$716,771	\$706,804	\$690,339	\$674,337	\$662,385	\$655,015	\$644,971	\$633,886	\$570,624	
5. Net Investment (Lines 2 - 3 + 4)	\$1,739,668	\$1,738,417	\$1,737,057	\$1,735,609	\$1,734,088	\$1,732,513	\$1,730,887	\$1,729,211	\$1,727,489	\$1,725,732	\$1,723,941	\$1,722,117	\$1,720,224	
6. Average Net Investment		\$1,739,043	\$1,737,737	\$1,736,333	\$1,734,848	\$1,733,300	\$1,731,700	\$1,730,049	\$1,728,350	\$1,726,610	\$1,724,836	\$1,723,029	\$1,721,170	
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes (b)		\$10,072	\$10,065	\$10,057	\$10,048	\$10,039	\$10,030	\$10,020	\$10,011	\$10,000	\$9,990	\$9,980	\$9,969	\$120,282
b. Debt Component (Line 6 x debt rate) (c)		\$1,718	\$1,717	\$1,716	\$1,714	\$1,713	\$1,711	\$1,710	\$1,708	\$1,706	\$1,704	\$1,703	\$1,701	\$20,521
8. Investment Expenses														
a. Depreciation (d)		\$1,252	\$1,359	\$1,448	\$1,521	\$1,575	\$1,625	\$1,676	\$1,721	\$1,758	\$1,791	\$1,824	\$1,893	\$19,444
b. Amortization		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
c. Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9. Total System Recoverable Expenses (Lines 7 + 8)		\$13,043	\$13,142	\$13,221	\$13,284	\$13,327	\$13,366	\$13,406	\$13,440	\$13,465	\$13,485	\$13,506	\$13,562	\$160,248

Notes:

(a) Excludes Cost of Removal on the retirement of existing plant.

(b) The Gross-up factor for taxes is 1/.746550, which reflects the Federal Income Tax Rate of 21%. The equity component for the period Jan. – Dec. 2022 is 5.1888% based on FPL’s most recent financial forecast.

(c) The debt component is 1.1858% based on FPL’s most recent financial forecast.

(d) Capital Costs on this schedule include Intangible plant which is amortized over various periods

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
RATE CLASS	Avg 12 CP Load Factor at Meter (%)	Avg GCP Load Factor at Meter (%)	Projected Sales at Meter (kwh)	Projected Avg 12 CP at Meter (kW)	Projected GCP at Meter (kW)	Demand Loss Expansion Factor	Projected Avg 12 CP at Generation (kW)	Projected GCP Demand at Generation (kW)	Percentage of 12 CP Demand at Generation (%)	Percentage of GCP Demand at Generation (%)
RS1/RTR1	62.223%	48.863%	65,315,938,669	11,982,905	15,259,164	1.064536	12,756,377	16,244,112	56.89326%	60.38852%
GS1/GST1	59.715%	52.314%	8,368,517,064	1,599,782	1,826,099	1.064536	1,703,045	1,943,970	7.59555%	7.22683%
GSD1/GSDT1/HLFT1	70.616%	63.653%	28,295,907,165	4,574,215	5,074,617	1.064436	4,869,010	5,401,662	21.71571%	20.08102%
OS2	105.819%	15.523%	9,900,936	1,068	7,281	1.035556	1,106	7,540	0.00493%	0.02803%
GSLD1/GSLDT1/CS1/CST1/HLFT2	69.943%	60.547%	10,335,974,594	1,686,956	1,948,749	1.062841	1,792,986	2,071,233	7.99669%	7.69994%
GSLD2/GSLDT2/CS2/CST2/HLFT3	81.332%	74.919%	3,825,387,076	536,923	582,880	1.052056	564,880	613,229	2.51936%	2.27972%
GSLD3/GSLDT3/CS3/CST3	84.017%	65.534%	960,788,986	130,544	167,361	1.020864	133,269	0	0.59438%	0%
SST1T	62.775%	16.004%	65,710,604	11,949	46,871	1.020864	12,199	0	0.05441%	0%
SST1D1/SST1D2/SST1D3	148.291%	0.965%	1,410,876	109	16,698	1.035556	112	17,291	0.00050%	0.06428%
CILC D/CILC G	85.413%	78.950%	2,647,478,080	353,840	382,803	1.052781	372,520	403,014	1.66143%	1.49823%
CILC T	92.911%	79.769%	1,504,497,392	184,851	215,303	1.020864	188,710	0	0.84164%	0%
MET	75.081%	61.420%	84,974,524	12,920	15,793	1.035556	13,379	16,355	0.05967%	0.06080%
OL1/SL1/SL1M/PL1	56,891.773%	42.339%	569,918,549	114	153,664	1.064536	122	163,583	0.00054%	0.60813%
SL2/SL2M/GSCU1	96.380%	77.116%	110,096,899	13,040	16,298	1.064536	13,882	17,350	0.06191%	0.06450%
Total			122,096,501,415	21,089,217	25,713,581		22,421,597	26,899,338	100.00000%	100.00000%

Notes:

- (1) (2) avg 12 CP and GCP load factor based on projected 2019 load research data
- (3) projected kWh sales for 2022
- (4) (5) avg 12 CP and GCP KW based on projected 2019 load research data
- (6) based on projected 2022 demand losses
- (7) column 4 * column 6
- (8) column 5 * column 6
- (9) column 7 / total of column 7
- (10) column 8 / total of column 8

CONSOLIDATED FLORIDA POWER & LIGHT CO
SPPCRC Calculation of the Cost Recovery Factors by Rate Class
Projected Period: January through December 2022

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Rate Class	Percentage of 12 CP Demand at Generation (%)	Percentage of GCP Demand at Generation (%)	12CP Demand Related Cost (\$)	GCP Demand Related Cost (\$)	Total SPPCRC Costs (\$)	Projected Sales at Meter (kwh)	Billing KW Load Factor (%)	Projected Billed KW at Meter (KW)	SPP Factor (\$/kW)	SPP Factor (\$/kWh)	RDC (\$/KW)	SDD (\$/KW)
RS1/RTR1	56.89326%	60.38852%	\$14,573,056	\$125,305,834	\$139,878,890	65,315,938,669				0.00214		
GS1/GST1	7.59555%	7.22683%	\$1,945,581	\$14,995,638	\$16,941,219	8,368,517,064				0.00202		
GSD1/GSDT1/HLFT1	21.71571%	20.08102%	\$5,562,422	\$41,668,006	\$47,230,428	28,295,907,165	52.65023%	73,620,799	0.64			
OS2	0.00493%	0.02803%	\$1,264	\$58,165	\$59,428	9,900,936				0.00600		
GSLD1/GSLDT1/CS1/CST1/HLFT2	7.99669%	7.69994%	\$2,048,331	\$15,977,334	\$18,025,666	10,335,974,594	57.65309%	24,558,734	0.73			
GSLD2/GSLDT2/CS2/CST2/HLFT3	2.51936%	2.27972%	\$645,326	\$4,730,400	\$5,375,727	3,825,387,076	66.85721%	7,837,982	0.69			
GSLD3/GSLDT3/CS3/CST3	0.59438%	0%	\$152,249	\$0	\$152,249	960,788,986	64.41659%	2,043,184	0.07			
SST1T	0.05441%	0%	\$13,936	\$0	\$13,936	65,710,604	12.16034%	740,230			0.09	0.04
SST1D1/SST1D2/SST1D3	0.00050%	0.06428%	\$128	\$133,385	\$133,514	1,410,876	3.54643%	54,497			0.09	0.04
CILC D/CILC G	1.66143%	1.49823%	\$425,572	\$3,108,816	\$3,534,387	2,647,478,080	71.02244%	5,106,389	0.69			
CILC T	0.84164%	0%	\$215,585	\$0	\$215,585	1,504,497,392	76.59952%	2,690,559	0.08			
MET	0.05967%	0.06080%	\$15,285	\$126,162	\$141,447	84,974,524	54.25716%	214,540	0.66			
OL1/SL1/SL1M/PL1	0.00054%	0.60813%	\$139	\$1,261,863	\$1,262,002	569,918,549				0.00221		
SL2/SL2M/GSCU1	0.06191%	0.06450%	\$15,859	\$133,834	\$149,692	110,096,899				0.00136		
Total			\$25,614,732	\$207,499,439	\$233,114,170	122,096,501,415						

Notes:
(1) (2) avg 12 CP and GCP load factor based on projected 2019 load research data
(3) column 2 x total of column 4
(4) column 3 x total of column 5
(5) column 4 + column 5
(6) projected kWh sales for 2022
(7) Projected kWh sales / 8760 hours / avg customer NCP
(8) column 7 / (column 8 *730)
(9) column 6 / column 9
(11) column 6 / column 7
(11) (total of column 6/total of avg 12 CP at generation * 0.10 * rate demand loss expansion factor)/12
(12) ((total of column 6/total avg 12 CP at generation)/(21 * rate demand loss expansion factor))/12

CONSOLIDATED FLORIDA POWER & LIGHT
COST RECOVERY CLAUSES
FORECASTED 2022 CONSOLIDATED @10.55%

CAPITAL STRUCTURE AND COST RATES (a)					
	Adjusted Retail	Ratio	Midpoint Cost Rates	Weighted Cost	Pre-Tax Weighted Cost
Long term debt	17,415,345,338	31.374%	3.61%	1.1311%	1.13%
Short term debt	654,983,828	1.180%	0.94%	0.0111%	0.01%
Preferred stock	0	0.000%	0.00%	0.0000%	0.00%
Customer Deposits	455,338,901	0.820%	2.03%	0.0167%	0.02%
Common Equity ^(b)	26,665,503,451	48.039%	10.55%	5.0681%	6.79%
Deferred Income Tax	9,267,598,436	16.696%	0.00%	0.0000%	0.00%
Investment Tax Credits					
Zero cost	0	0.000%	0.00%	0.0000%	0.00%
Weighted cost	1,049,225,596	1.890%	7.81%	0.1476%	0.19%
TOTAL	\$55,507,995,549	100.00%		6.3745%	8.14%

CALCULATION OF THE WEIGHTED COST FOR CONVERTIBLE INVESTMENT TAX CREDITS (C-ITC)					
	Adjusted Retail	Ratio	Cost Rate	Weighted Cost	Pre-Tax Cost
Long term debt	\$17,415,345,338	39.51%	3.605%	1.424%	1.424%
Preferred Stock	0	0.00%	0.000%	0.000%	0.000%
Common Equity	26,665,503,451	60.49%	10.550%	6.382%	8.549%
TOTAL	\$44,080,848,789	100.00%		7.806%	9.973%

RATIO

DEBT COMPONENTS:	
LONG TERM DEBT	1.1311%
SHORT TERM DEBT	0.0111%
CUSTOMER DEPOSITS	0.0167%
TAX CREDITS -WEIGHTED	0.0269%
TOTAL DEBT	1.1858%

EQUITY COMPONENTS:	
PREFERRED STOCK	0.0000%
COMMON EQUITY	5.0681%
TAX CREDITS -WEIGHTED	0.1206%
TOTAL EQUITY	5.1888%
TOTAL	6.3745%
PRE-TAX EQUITY	6.9503%
PRE-TAX TOTAL	8.1361%

Note:
(a) Forecasted capital structure includes a deferred income tax proration adjustment consistent with FPSC Order No. PSC-2020-0165-PAA-EU, Docket No. 20200118-EU.
(b) Cost rate for common equity represents FPL's mid-point return on equity approved by the FPSC in Order No. PSC-16-0560-AS-EI, Docket Nos. 160021-EI, 160061-EI, 160062-EI, and 160088-EI.

**Florida Power & Light Company
Docket No. 20210010-EI
Staff's 1st Set of Interrogatories
Interrogatory No. 8
Page 1 of 3**

QUESTION:

Pursuant to Exhibit RBD-2, the estimated stand-alone Gulf and stand-alone FPL 2022 SPPCRC revenue requirements for costs to be incurred in 2022 are \$18,607,637 and \$214,467,156, respectively. These amounts total \$233,074,793. Witness Deaton, at page 11 of the May 3, 2021 testimony, appears to indicate that FPL's requested SPPCRC revenue requirement amount for 2022 incurred costs is the sum of the stand-alone entities. Exhibit RBD-1, Appendix III shows an estimated revenue requirement of \$233,114,170 for 2022, which is \$39,377 more than the sum of stand-alone Gulf and stand-alone FPL.

- a. Please explain why FPL's projected 2022 SPPCRC revenue requirement under the consolidated scenario is not the sum of the stand-alone cases.**
- b. Please list all assumptions used in the development of Exhibit RBD-1, Appendix III – Consolidated FPL 2022 Projections, which are dependent on the outcome of rate case matters.**
- c. Does FPL believe Commission approval of the FPL consolidated 2022 SPPCRC revenue requirement means the Commission is making a determination of reasonableness on all the assumptions listed in response to the previous question, 8.b., for non-SPPCRC ratemaking purposes?**

RESPONSE:

As a preliminary matter, FPL notes that it did not combine the standalone FPL and standalone Gulf 2022 SPPCRC revenue requirements to calculate the consolidated 2022 SPPCRC revenue requirements. Rather, as stated on page 11, lines 20-25 of the direct testimony of FPL witness Deaton and on page 17, lines 21-25 of the direct testimony of FPL witness Jarro, FPL calculated the consolidated 2022 SPP costs by simply adding the standalone FPL 2022 SPP projects and associated costs and the standalone Gulf 2022 SPP projects and associated costs to arrive at the consolidated 2022 SPP costs. FPL then used the consolidated 2022 SPP costs to calculate the consolidated 2022 SPPCRC revenue requirements.

- a. FPL's consolidated 2022 SPPCRC revenue requirement is slightly more than the sum of FPL and Gulf's standalone cases due to the difference in the weighted debt and equity cost rates and jurisdictional separation factors projected for consolidated FPL. The consolidated 2022 SPPCRC revenue requirement uses the consolidated FPL debt and equity cost rates and jurisdictional separation factors as filed in FPL's 2021 Rate Case pending in Docket No. 20210015-EI, with equity costs set at FPL's midpoint 10.55 return on equity approved by the Commission in Order No. PSC-16-0560-AS-EI. See also FPL's response to Staff First Set of Interrogatories No. 7.

**Florida Power & Light Company
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- b. Below is a list of information and assumptions used in the development of Exhibit RBD-1, Appendix III-Consolidated FPL 2022 Projections that potentially could be adjusted as part of the Commission's final disposition of the 2021 Rate Case pending in Docket No. 20210015-EI. See also FPL's response to Staff First Set of Interrogatories No. 7.
- i. As part of this filing, FPL provided and is seeking Commission approval of consolidated 2022 SPPCRC Factors to be applied to bills issued to all customers in both the former FPL and Gulf service areas. The proposed consolidated 2022 Factors are subject to and contingent upon the Commission's disposition of FPL's request in the 2021 Rate Case pending in Docket No. 20210015 to unify rates.¹
 - ii. FPL's proposal in the 2021 Rate Case to move O&M costs associated with FPL and Gulf's SPP Programs from base rates to the SPPCRC effective January 1, 2022, in order to align recovery of O&M program costs with their related capital expenditures, which adjustments have been included in the calculation of the 2022 SPP revenue requirements for consolidated FPL, standalone FPL, and standalone Gulf.
 - iii. FPL's proposal in the 2021 Rate Case to move Gulf's Transmission Inspection Program from base rates to SPPCRC effective January 1, 2022, which adjustment has been included in the calculation of the 2022 SPP revenue requirements for consolidated FPL and standalone Gulf.
 - iv. FPL's proposal in the 2021 Rate Case for new depreciation rates and capital recovery schedules.
 - v. As stated in FPL's response to Staff First Set of Interrogatories No. 8(a) above, the consolidated 2022 SPPCRC revenue requirement uses the consolidated FPL debt and equity cost rates and weights used in the weighted average cost of capital as filed in FPL's 2021 Rate Case pending in Docket No. 20210015-EI, with equity costs set at FPL's midpoint 10.55 return on equity approved by the Commission in Order No. PSC-16-0560-AS-EI.
 - vi. Numerous other assumptions are also tied to the rate case, *e.g.*, sales forecast, loss factors, deferred income taxes proration adjustments, etc.

¹ Also included with this filing were informational standalone FPL and Gulf schedules and exhibits for the projected 2022 SPP costs, which are only relevant for purposes of supporting standalone FPL and Gulf 2022 SPPCRC Factors in the event the Commission declines or postpones rate unification in Docket No. 20210015. In the event the Commission declines to approve unified rates in Docket No. 20210015, FPL and Gulf have provided and are seeking Commission approval of the standalone FPL and Gulf 2022 Factors. See FPL Exhibits MJ-6, MJ-7, and Appendices 1 and 2 of Exhibit RBD-2.

**Florida Power & Light Company
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Staff's 1st Set of Interrogatories
Interrogatory No. 8
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- c. No. FPL's proposed consolidated 2022 Factors are subject to and contingent upon the Commission's disposition of FPL's request in the 2021 Rate Case pending in Docket No. 20210015 to unify rates.² The Commission's approval of the consolidated 2022 Factors would be subject to any applicable changes or modifications adopted in the 2021 Rate Case that impact or require adjustments to the consolidated 2022 SPPCRC Factors. As noted in FPL's response to Staff First Set of Interrogatories No. 7, FPL commits that it will, and must, include any changes or modifications adopted by the Commission in the 2021 Rate Case pending in Docket No. 20210015-EI that impact or require adjustments to 2022 SPPCRC Factors in the 2022 actual/estimated and final true-up filings. Thus, FPL submits that if the Commission approves FPL proposed consolidated 2022 SPPCRC Factors that would not mean the Commission is making a determination as to reasonableness of the information or assumptions listed in FPL's response to Staff First Set of Interrogatories No. 8(b) above, for non-SPPCRC ratemaking purposes.

² See footnote 1.

**Florida Power & Light Company
Docket No. 20210010-EI
Staff's 1st Set of Interrogatories
Interrogatory No. 9
Page 1 of 1**

QUESTION:

The estimated capital expenditures for 2022 provided in Exhibit RBD-2, Appendix I appear to be different from those indicated on pages 15, 37, 38, and 39 of Exhibit MJ-6. Should these exhibits reflect different amounts and if so, please explain why.

RESPONSE:

No. Exhibit RBD-2 Appendix I includes only the 2022 capital costs to be recovered through the SPPCRC. Exhibit MJ-6 reflects the total project costs, which include the cost of removal. As explained on page 13, lines 1-2 of the direct testimony of FPL witness Deaton, the cost of removal, and retirements, associated with assets installed prior to 2021 are not being recovered through the SPPCRC and, instead, will continue to be recovered through base rates.

**Florida Power & Light Company
Docket No. 20210010-EI
Staff's 1st Set of Interrogatories
Interrogatory No. 10
Page 1 of 1**

QUESTION:

As of the date of FPL's response to this question, does FPL believe the SPPCRC factors shown in Attachment A of its petition (see also Exhibit RBD-1, Appendix III) are allocated to customer classes pursuant to the rate design most recently approved by the Commission?

RESPONSE:

Yes. The factors shown in Attachment A (see also Exhibit RBD-1, Appendix III) are allocated to customer classes according to the rate design most recently approved by the Commission. The most recently approved rate design is also the same as that proposed in FPL's current base rate case in Docket No. 20210015-EI.

**Florida Power & Light Company
Docket No. 20210010-EI
Staff's 1st Set of Interrogatories
Interrogatory No. 11
Page 1 of 1**

QUESTION:

As of the date of FPL's response to this question, does FPL believe the SPPCRC factors shown in Exhibit RBD-2, Appendix I are allocated to customer classes pursuant to the rate design most recently approved by the Commission?

RESPONSE:

Yes. The factors shown in Exhibit RBD-2, Appendix I are allocated to customer classes according to the rate design most recently approved by the Commission. The most recently approved rate design is also the same as that proposed in FPL's current base rate case in Docket No. 20210015-EI.

**Florida Power & Light Company
Docket No. 20210010-EI
Staff's 1st Set of Interrogatories
Interrogatory No. 12
Page 1 of 1**

QUESTION:

As of the date of FPL's response to this question, does FPL believe the SPPCRC factors shown in Exhibit RBD-2, Appendix II are allocated to customer classes pursuant to the rate design most recently approved by the Commission?

RESPONSE:

No. The factors shown in Exhibit RBD-2, Appendix II Form 5P are allocated to customer classes according to the rate design proposed in FPL's current base rate case in Docket No. 20210015-EI. They do not reflect the rate design approved in Gulf's most recent base rate case.

**Florida Power & Light Company
Docket No. 20210010-EI
Staff's 1st Set of Interrogatories
Interrogatory No. 3 Amended
Page 1 of 1**

QUESTION:

Please refer to the May 3, 2021 testimony of Renae B. Deaton, Appendix III – Consolidated FPL 2022 Projections, Exhibit RBD-1, pages 6-12 of 15. Please provide the depreciation rate used for each of these accounts. For composite rates, please provide a calculation showing how that rate was derived.

RESPONSE:

Please see Amended Attachment 1 for the supporting schedule for data requested.

The composite depreciation rates utilized in calculating projected depreciation expense in 2022 for the SPPCRC Clause is provided in Amended Attachment 1 to this response and is sourced from Exhibit KF - 3(B), page 23, filed by FPL witness Ferguson in in FPL's 2021 Rate Case pending in Docket No. 20210015-EI. FPL notes that on page 12, lines 17-20 of her direct testimony, FPL witness Deaton incorrectly stated that the depreciation rates proposed in the 2021 Rate Case were not included in the 2022 SPPCRC projections. FPL will submit an errata to correct this portion of FPL witness Deaton's testimony.

The Amended Attachment also includes a recalculation of and formula details for January through December 2022 depreciation expense using the above-mentioned depreciation rates.

To the extent that depreciation rates change in the final order for Docket No. 20210015-EI, the final approved rates will be reflected in the 2022 actual/estimated true-up filing.

During the preparation of this response, FPL determined that a portion of plant in service and depreciation expense in Accounts 601 and 602 for assets in service in January and February of 2021 was inadvertently excluded from the projections. This inadvertent error results in the 2022 depreciation expense for consolidated FPL being understated by approximately \$50,000. FPL notes that the amount is immaterial and has no impact the projected rates. FPL commits that it will correct the calculation in the 2022 actual/estimated true-up.

Florida Power & Light Company
Docket No. 20210010-EI
Staff's 1st Set of Interrogatories
Attachment 1, Interrogatory No. 3

FLORIDA POWER & LIGHT COMPANY (CONSOLIDATED WITH RSAM)

SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST AND CALCULATED WHOLE LIFE ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2021 BASED ON RSAM PARAMETERS

ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2021	ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION RATE	Reference to FPL Witness Allis Exhibit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TRANSMISSION PLANT							
350.20 EASEMENTS		100-R4	0	271,402,574	2,714,026	1.00	(C)
352.00 STRUCTURES AND IMPROVEMENTS		70-R1.5	(15)	343,077,022	5,641,902	1.64	(A)
353.00 STATION EQUIPMENT		44-L1	0	2,928,897,434	66,485,972	2.27	(C)
353.10 STATION EQUIPMENT - STEP-UP TRANSFORMERS		38-R1	0	483,088,284	12,705,222	2.63	(C)
354.00 TOWERS AND FIXTURES		70-R4	(15)	167,917,205	2,761,398	1.64	(C)
355.00 POLES AND FIXTURES		60-R1	(40)	2,338,863,733	54,682,634	2.34	(D)
356.00 OVERHEAD CONDUCTORS AND DEVICES		60-R0.5	(45)	1,515,639,748	36,701,216	2.42	(D)
357.00 UNDERGROUND CONDUIT		65-R4	0	157,775,772	2,429,747	1.54	(A)
358.00 UNDERGROUND CONDUCTORS AND DEVICES		65-R3	(20)	205,572,397	3,798,978	1.85	(A)
359.00 ROADS AND TRAILS		75-R4	(10)	133,034,358	1,946,293	1.46	(A)
TOTAL TRANSMISSION PLANT				8,545,268,531	189,867,393	2.22	
DISTRIBUTION PLANT							
361.00 STRUCTURES AND IMPROVEMENTS		70-R2.5	(15)	363,420,972	5,976,458	1.64	(A)
362.00 STATION EQUIPMENT		51-S0.5	(5)	3,025,803,566	62,271,037	2.06	(C)
363.00 ENERGY STORAGE EQUIPMENT		20-S3	0	4,250,951	212,548	5.00	(A)
364.10 POLES, TOWERS AND FIXTURES - WOOD		44-R2.5	(60)	1,791,157,643	65,054,027	3.63	(C)
364.20 POLES, TOWERS AND FIXTURES - CONCRETE		56-S0	(60)	1,666,735,268	47,735,298	2.86	(C)
365.00 OVERHEAD CONDUCTORS AND DEVICES		55-R0.5	(60)	4,102,150,836	119,454,632	2.91	(D)
366.60 UNDERGROUND CONDUIT - DUCT SYSTEM		70-R3	0	2,294,405,710	32,810,002	1.43	(A)
366.70 UNDERGROUND CONDUIT - DIRECT BURIED		55-R4	0	121,915,197	2,218,857	1.82	(A)
367.60 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYS		46-L0.5	0	2,802,292,502	60,809,747	2.17	(C)
367.70 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BU		45-L1	0	916,624,605	20,349,066	2.22	(C)
368.00 LINE TRANSFORMERS		40-R0.5	(15)	3,493,242,494	100,430,387	2.87	(A)
369.10 SERVICES - OVERHEAD		56-R1	(85)	419,369,727	13,887,429	3.31	(D)
369.60 SERVICES - UNDERGROUND		55-R2	(15)	1,365,020,244	28,569,874	2.09	(A)
370.00 METERS		40-R2	(20)	158,265,169	4,747,955	3.00	(D)
370.10 METERS - AMI		20-R2.5	(20)	838,456,573	50,307,394	6.00	(C)
371.00 INSTALLATIONS ON CUSTOMER'S PREMISES		30-L0	(10)	105,497,866	3,864,387	3.66	(E)
371.40 ELECTRIC VEHICLE CHARGERS		15-S3	0	10,589,732	706,335	6.67	(A)
373.00 STREET LIGHTING AND SIGNAL SYSTEMS		39-L0	(10)	777,697,220	21,899,954	2.82	(E)
TOTAL DISTRIBUTION PLANT				24,256,896,274	641,305,387	2.64	

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

** COMMON ASSETS FOR RETIRED LAUDERDALE COMBINED CYCLE WILL RECEIVE SAME DEPRECIATION RATE AS DANIA BEACH ENERGY CENTER WHEN PLACED IN-SERVICE

SOURCE

- (A) SCHEDULE 1B OF EXHIBIT NWA-3
- (B) EXHIBIT NWA-4
- (C) EXHIBIT NWA-5
- (D) EXHIBIT NWA-6
- (E) EXHIBIT NWA-7

Florida Power & Light Company
Docket No. 20210010-EI
Staff's 1st Set of Interrogatories Amended
Attachment 1, Interrogatory No. 3 Amended

2022 601-Pole Inspection Projected Ending Plan Balance

Ending Plant Balance	Dec - 2021	Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022
601 - Pole Inspection - Distribution													
538FCST: SPPC - Pole Inspections - Distribution	23,191,175	26,588,822	29,819,258	32,929,361	35,952,864	38,914,046	41,830,378	44,714,433	47,575,260	50,419,370	53,251,451	56,074,873	58,892,066
DG_2118700001: 36660Z601-DI0119	30,277	30,277	30,277	30,277	30,277	30,277	30,277	30,277	30,277	30,277	30,277	30,277	30,277
DG_2118700012: 36410Z601-DI0119	314,324	314,324	314,324	314,324	314,324	314,324	314,324	314,324	314,324	314,324	314,324	314,324	314,324
DG_2118700015: 36420Z601-DI0119	50,902	50,902	50,902	50,902	50,902	50,902	50,902	50,902	50,902	50,902	50,902	50,902	50,902
DG_2118700017: 36500Z601-DI0119	440,246	440,246	440,246	440,246	440,246	440,246	440,246	440,246	440,246	440,246	440,246	440,246	440,246
DG_2118700026: 36760Z601-DI0119	110,799	110,799	110,799	110,799	110,799	110,799	110,799	110,799	110,799	110,799	110,799	110,799	110,799
DG_2118700028: 36800Z601-DI0119	326,714	326,714	326,714	326,714	326,714	326,714	326,714	326,714	326,714	326,714	326,714	326,714	326,714
DG_2118700032: 37300Z601-DI0119	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028
DG_2229984700: 36910Z601-DI0119	13,833	13,833	13,833	13,833	13,833	13,833	13,833	13,833	13,833	13,833	13,833	13,833	13,833
DG_2229984762: 36960Z601-DI0119	674	674	674	674	674	674	674	674	674	674	674	674	674
DG_2229984766: 37100Z601-DI0119	83	83	83	83	83	83	83	83	83	83	83	83	83
1052FCST: SPPC - Distribution Pole Inspection	1,487,969	1,551,370	1,660,080	1,788,929	1,926,731	2,068,512	2,212,061	2,356,397	2,501,083	2,645,923	2,790,833	2,935,774	3,080,728
DG_2118700045: 36400Z620-GP-- POLES, T&F	189,182	189,182	189,182	189,182	189,182	189,182	189,182	189,182	189,182	189,182	189,182	189,182	189,182
DG_2118700047: 36500Z620-GP-- OVERHEAD COND & DEV	41,331	41,331	41,331	41,331	41,331	41,331	41,331	41,331	41,331	41,331	41,331	41,331	41,331
DG_2118700049: 36800Z620-GP-- LINE TRANSFORMERS	29,112	29,112	29,112	29,112	29,112	29,112	29,112	29,112	29,112	29,112	29,112	29,112	29,112
DG_2229984839: 36910Z620-GP-OH SERVICE	283	283	283	283	283	283	283	283	283	283	283	283	283
DG_2229984842: 37300Z620-GP-Street Light & Signal	22	22	22	22	22	22	22	22	22	22	22	22	22
DG_2230010715: 36600Z620-GP-- UNDERGROUND COND	75	75	75	75	75	75	75	75	75	75	75	75	75
DG_2230011218: 36700Z620-GP-- UNDERGR COND & DEV	26,779	26,779	26,779	26,779	26,779	26,779	26,779	26,779	26,779	26,779	26,779	26,779	26,779
Grand Total	26,254,808	29,715,855	33,055,001	36,293,953	39,455,258	42,558,221	45,618,102	48,646,493	51,652,005	54,640,956	57,617,947	60,586,310	63,548,457

2022 601-Pole Inspection Projected Calculated Depreciation

Annual		Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022
Depreciation Rate	Book Depreciation - Calculated												
	601 - Pole Inspection - Distribution												
2.6%	538FCST: SPPC - Pole Inspections - Distribution	54,837	62,138	69,123	75,880	82,472	88,947	95,337	101,665	107,950	114,202	120,432	126,646
1.4%	DG_2118700001: 36660Z601-DI0119	36	36	36	36	36	36	36	36	36	36	36	36
3.6%	DG_2118700012: 36410Z601-DI0119	951	951	951	951	951	951	951	951	951	951	951	951
2.9%	DG_2118700015: 36420Z601-DI0119	121	121	121	121	121	121	121	121	121	121	121	121
2.9%	DG_2118700017: 36500Z601-DI0119	1,068	1,068	1,068	1,068	1,068	1,068	1,068	1,068	1,068	1,068	1,068	1,068
2.2%	DG_2118700026: 36760Z601-DI0119	200	200	200	200	200	200	200	200	200	200	200	200
2.9%	DG_2118700028: 36800Z601-DI0119	783	783	783	783	783	783	783	783	783	783	783	783
2.8%	DG_2118700032: 37300Z601-DI0119	2	2	2	2	2	2	2	2	2	2	2	2
3.3%	DG_2229984700: 36910Z601-DI0119	38	38	38	38	38	38	38	38	38	38	38	38
2.1%	DG_2229984762: 36960Z601-DI0119	1	1	1	1	1	1	1	1	1	1	1	1
3.7%	DG_2229984766: 37100Z601-DI0119	0	0	0	0	0	0	0	0	0	0	0	0
2.6%	1052FCST: SPPC - Distribution Pole Inspection	3,348	3,538	3,799	4,093	4,401	4,715	5,033	5,351	5,670	5,989	6,308	6,628
3.0%	DG_2118700045: 36400Z620-GP-- POLES, T&F	479	479	479	479	479	479	479	479	479	479	479	479
2.9%	DG_2118700047: 36500Z620-GP-- OVERHEAD COND & DEV	100	100	100	100	100	100	100	100	100	100	100	100
2.9%	DG_2118700049: 36800Z620-GP-- LINE TRANSFORMERS	70	70	70	70	70	70	70	70	70	70	70	70
3.3%	DG_2229984839: 36910Z620-GP-OH SERVICE	1	1	1	1	1	1	1	1	1	1	1	1
2.8%	DG_2229984842: 37300Z620-GP-Street Light & Signal	0	0	0	0	0	0	0	0	0	0	0	0
1.4%	DG_2230010715: 36600Z620-GP-- UNDERGROUND COND	0	0	0	0	0	0	0	0	0	0	0	0
2.2%	DG_2230011218: 36700Z620-GP-- UNDERGR COND &DEV	50	50	50	50	50	50	50	50	50	50	50	50
	Grand Total	62,087	69,578	76,824	83,875	90,775	97,564	104,271	110,918	117,521	124,093	130,643	137,176

Ties to RBD-1
Missing from RBD-1

[illegible]