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FPL's Response to OPC's Fifteenth Interrogatories

No. 248.

QUESTION:

The response to OPC INT 218 provided the supporting investments and depreciation rates for the Proposed Base Depreciation Expense in Exhibit KF-3(A) column (6).

Using the investment amounts and the monthly depreciation rates provided in response to OPC INT 218 does not result in the amounts shown as Proposed Base Depreciation Expense in Exhibit KF-3(A) column (6). The differences for 2022 and 2023 by Function are shown in the tables below. The provided excel "Track INT-218 to KF-3(A)-proposed" supports the tables below.

Please provide an explanation as to the differences between the supporting information provided in OPC INT-218 and the Proposed Base Depreciation Expense in Exhibit KF-3(A) column (6).

Function	FPL 2022 Base Expense Ex KF-3(A)	FPL 2022 Base Expense INT-218	Difference
STEAM	33,005	33,005	(0)
NUCLEAR	225,719	225,719	0
OTHER PRODUCTI	772,248	770,095	2,153
TRANSMISSION	226,734	226,699	36
DISTRIBUTION	732,937	732,938	(1)
GENERAL	50,716	50,717	(1)
TOTAL	2,041,359	2,039,172	2,187

Function	FPL 2023 Base Expense Ex KF-3(A)	FPL 2023 Base Expense INT-218	Difference
STEAM	33,355	33,355	(0)
NUCLEAR	231,383	231,383	0
OTHER PRODUCTIO	831,055	830,541	514
TRANSMISSION	264,071	264,071	(0)
DISTRIBUTION	781,902	781,903	(1)
GENERAL	56,635	56,635	0
TOTAL	2,198,401	2,197,888	513

RESPONSE:

The manual recalculation of proposed depreciation expense in the provided attachment by OPC and reflected in the excel workbook “Track INT-218 to KF-3(A)-proposed” have immaterial differences when compared to the calculation of depreciation expense made by FPL’s Utilities International system (“UI system”) and presented in Exhibit KF-3(A). The immaterial differences stem from using the actual projected in-service date for the Dania Beach Clean Energy Center to calculate depreciation, the timing of recapitalization of combined cycle spare parts, and the transfer of common plant retained assets from the steam function to the combined cycle function. The differences are shown in detail in FPL’s response to OPC’s Thirteenth Request for Production of Documents No. 133.

DECLARATION

I, Keith Ferguson, co-sponsored the answers to Interrogatory Nos. 248 and 250-251 from the Office of Public Counsel (OPC) Fifteenth Set of Interrogatories to Florida Power & Light Company in Docket No. 20210015-EI, and the responses are true and correct based on my personal knowledge.

Under penalty of perjury, I declare that I have read the foregoing declaration and the interrogatory answers identified above, and that the facts stated therein are true.

A handwritten signature in blue ink, appearing to read "Keith Ferguson", is written over a horizontal line.

Keith Ferguson

Date: June 17, 2021

DECLARATION

I, Scott R. Bores, co-sponsored the answer to Interrogatory No. 248 from the Office of Public Counsel (OPC) Fifteenth Set of Interrogatories to Florida Power & Light Company in Docket No. 20210015-EI, and the response is true and correct based on my personal knowledge.

Under penalty of perjury, I declare that I have read the foregoing declaration and the interrogatory answer identified above, and that the facts stated therein are true.



Scott R. Bores

Date: 6/17/2021