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FPL's response to Staff's third data request,  
Nos. 1-5.

QUESTION:

Please refer to paragraph 10 of the Settlement Agreement and FPL Witness Barrett's Direct Testimony, page 57, lines 10-13, regarding storm surcharges.

- a. If the Settlement is approved by the Commission, will the current Gulf surcharge for Hurricane Sally cease when all approved deferred storm costs have been recovered, exclusive of any storm reserve replenishment?
- b. What will be the approximate end date for the Hurricane Sally surcharge if the Settlement is approved? (tariff sheet No. 8.030.5)
- c. What will be the approximate end date for the Hurricane Michael surcharge if the Settlement is approved? (tariff sheet No. 8.030.4)

RESPONSE:

- a. Yes. If the Commission approves FPL's proposed Settlement Agreement, the current Gulf Power surcharge for Hurricane Sally will cease when all approved deferred storm costs have been recovered.
- b. If the proposed Settlement Agreement is approved, the approximate end date for the Hurricane Sally surcharge is projected to be in the fourth quarter of 2024 or early 2025. FPL is in the process of finalizing costs associated with Hurricane Sally and will provide a more precise end date when it files its final costs in Docket No. 20200241-EI.
- c. The end date for the Hurricane Michael surcharge is not dependent on the proposed Settlement Agreement. Instead, the surcharge is pursuant to Order No. PSC-2020-0349-S-EI, Docket No. 20190038-EI and is projected to end in October 2023.

QUESTION:

Please refer to Exhibit D, page 2 of 8, of the Settlement. Please identify which clause and the corresponding amortization amount for each of the regulatory assets included in this exhibit.

RESPONSE:

Refer to columns 3 through 6 on page 2 of 8 of Exhibit D of the Settlement for the annual clause regulatory asset amortization amounts which will be recovered through the Environmental Cost Recovery Clause.

**QUESTION:**

Paragraph 16(a) of FPL's 2021 Settlement Agreement (SA) states:

FPL projected that it would have \$346 million [theoretical reserve which was approved previously to be used in the RSAM] remaining at the end of 2021.

Paragraph 16(b) of the SA states:

The Parties agree that FPL is authorized to apply the alternative depreciation parameters and resulting rates as set forth in Exhibit KF-3(B). [...] the parties agree that FPL's theoretical depreciation reserve surplus for purposes of this Agreement shall be \$1.45 billion, which is inclusive of the projected \$346 million balance remaining, (the "Reserve Amount") on January 1, 2022."

Exhibit KF-3(B), page 47, indicates that the theoretical reserve surplus, as of 12/31/2021, is \$1.48 billion for the scenario of "Consolidated With RSAM."

If the Commission approves the SA and authorizes the RSAM depreciation rates with the associated theoretical reserve shown in KF-3(B), please confirm that FPL will have \$30.2 million theoretical reserve surplus, as indicated in Table 1 below, which will not be used for the purpose of the SA. Please also explain whether FPL intends to "correct" this reserve imbalance.

Table 1: Theoretical reserve surplus as of 12/31/2021				
KF-3(B), p. 47		SA 16(a)	Portion of the	Net of the
RSAM Scenario	SA 16(b)	Previously approved	"Reserve Amount"	Reserve Surplus
Theoretical Reserve Imbalance	"Reserve Amount"	Reserve Remaining	Due to the current case	Identified in KF-(B)
(1)	(2)	(3)	(4) = (2) - (3)	(5) = (1) - (4)
1,480,203,041	1,450,000,000	346,000,000	1,104,000,000	30,203,041

**RESPONSE:**

FPL agrees that if the Commission approves the settlement agreement and authorizes the RSAM depreciation rates with the associated theoretical reserve shown in KF-3(B), then approximately \$30.2 million of the estimated theoretical reserve surplus, as indicated in Table 1 above, will not be used for the purpose of RSAM set forth in the Settlement Agreement. This amount will remain in the respective accumulated depreciation reserve balances for each account and will be incorporated into the next depreciation study, along with any additional amounts of the RSAM not used by the time of that study and with any theoretical reserve imbalances calculated in that study.

QUESTION:

Please refer to paragraph 17 of the SA for the questions below:

- a. Please explain what is meant by “depreciation adjustments,” and specify what are included in the “adjustments.”
- b. Please provide a list, in both PDF and MS Excel formats, of the SA Parties agreed upon depreciation parameters (service lives, remaining lives, net salvage percentages and reserve percentages) and depreciation rates for each and every depreciable account and subaccount.

RESPONSE:

- a. The “depreciation adjustments” referenced in paragraph 17 of the Settlement Agreement refer to the depreciation rates and related parameters reflected on pages 3 through 24 of Exhibit KF-3(B).
- b. Please refer to Attachment No. 1 attached. Note that the parameters are the same as those reflected in Exhibit KF-3(B).

## FLORIDA POWER &amp; LIGHT COMPANY

SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS UTILIZING BALANCES  
AS OF DECEMBER 31, 2021 AND SETTLEMENT AGREEMENT DEPRECIATION RATES

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	RESERVE RATIO (4)=(3)/(2)	AVERAGE LIFE		SETTLEMENT AGREEMENT		ESTIMATED ANNUAL ACCRUAL (9)
				SERVICE LIFE (5)	REMAINING LIFE (6)	NET SALVAGE (7)	DEPRECIATION RATES (8)	
(1)	(2)	(3)	(4)=(3)/(2)	(5)	(6)	(7)	(8)	(9)
STEAM PRODUCTION PLANT								
CRIST STEAM PLANT								
CRIST COMMON								
311.00 STRUCTURES AND IMPROVEMENTS	157,804,657	130,811,821	82.89	29.99	16.54	(2)	3.40	5,367,909
312.00 BOILER PLANT EQUIPMENT	94,244,191	11,258,438	11.95	20.54	16.07	(2)	4.97	4,679,746
314.00 TURBOGENERATOR UNITS	28,056,791	19,143,248	68.23	29.98	15.82	(1)	3.37	945,116
315.00 ACCESSORY ELECTRIC EQUIPMENT	103,472,549	47,770,866	46.17	26.87	16.22	(1)	3.76	3,889,281
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	5,914,170	2,986,915	50.50	24.51	16.07	(1)	4.12	243,746
TOTAL CRIST COMMON	389,492,359	211,971,287	54.42				3.88	15,125,798
CRIST UNIT 4								
312.00 BOILER PLANT EQUIPMENT	23,900,620	17,287,313	72.33	13.26	2.97	(2)	7.69	1,839,130
314.00 TURBOGENERATOR UNITS	11,280,476	7,366,287	65.30	13.40	2.97	(1)	7.54	850,528
315.00 ACCESSORY ELECTRIC EQUIPMENT	3,722,387	2,506,317	67.33	18.99	2.97	(1)	5.32	197,985
TOTAL CRIST UNIT 4	38,903,483	27,159,917	69.81				7.42	2,887,643
CRIST UNIT 5								
312.00 BOILER PLANT EQUIPMENT	25,834,053	16,703,845	64.66	16.17	4.91	(2)	6.31	1,629,837
314.00 TURBOGENERATOR UNITS	14,821,431	4,552,213	30.71	13.22	4.91	(1)	7.64	1,132,566
315.00 ACCESSORY ELECTRIC EQUIPMENT	4,162,197	2,839,269	68.22	18.32	4.94	(1)	5.51	229,423
TOTAL CRIST UNIT 5	44,817,681	24,095,328	53.76				6.68	2,991,826
CRIST UNIT 6								
312.00 BOILER PLANT EQUIPMENT	144,222,333	27,188,146	18.85	20.27	13.30	(2)	5.03	7,258,659
314.00 TURBOGENERATOR UNITS	57,568,931	22,001,610	38.22	22.20	13.30	(1)	4.55	2,619,216
315.00 ACCESSORY ELECTRIC EQUIPMENT	33,319,870	12,543,172	37.64	21.99	13.55	(1)	4.59	1,530,486
TOTAL CRIST UNIT 6	235,111,133	61,732,929	26.26				4.85	11,408,361
CRIST UNIT 7								
312.00 BOILER PLANT EQUIPMENT	157,175,682	28,512,184	18.14	23.79	15.93	(2)	4.29	6,738,285
314.00 TURBOGENERATOR UNITS	102,954,877	40,685,471	39.52	26.16	15.96	(1)	3.86	3,975,603
315.00 ACCESSORY ELECTRIC EQUIPMENT	27,606,672	16,672,769	60.39	28.52	16.17	(1)	3.54	977,626
TOTAL CRIST UNIT 7	287,737,230	85,870,424	29.84				4.06	11,691,514
TOTAL CRIST STEAM PLANT	996,061,886	410,829,885	41.25				4.43	44,105,142
SCHERER STEAM PLANT								
SCHERER COMMON								
311.00 STRUCTURES AND IMPROVEMENTS	30,228,391	15,653,939	51.79	32.99	24.49	(2)	3.09	934,638
312.00 BOILER PLANT EQUIPMENT	53,962,734	13,984,694	25.92	30.74	22.96	(2)	3.32	1,790,309
314.00 TURBOGENERATOR UNITS	1,506,946	1,138,650	75.56	33.32	22.94	(1)	3.03	45,682
315.00 ACCESSORY ELECTRIC EQUIPMENT	2,455,938	623,798	25.40	32.20	23.78	(1)	3.14	77,041
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	6,302,833	2,579,394	40.92	41.56	22.85	(1)	2.43	153,170
TOTAL SCHERER COMMON	94,456,843	33,980,475	35.97				3.18	3,000,840
SCHERER UNIT 3								
311.00 STRUCTURES AND IMPROVEMENTS	25,329,161	15,709,250	62.02	47.40	24.12	(2)	2.15	545,042
312.00 BOILER PLANT EQUIPMENT	220,121,711	85,113,904	38.67	34.41	22.62	(2)	2.96	6,524,451
314.00 TURBOGENERATOR UNITS	45,067,377	24,716,374	54.84	40.45	22.58	(1)	2.50	1,125,332
315.00 ACCESSORY ELECTRIC EQUIPMENT	14,137,497	6,303,350	44.59	40.56	23.00	(1)	2.49	352,063
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	824,261	469,789	57.00	41.60	22.88	(1)	2.43	20,012
TOTAL SCHERER UNIT 3	305,480,008	132,312,667	43.31				2.80	8,566,900

## FLORIDA POWER &amp; LIGHT COMPANY

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ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	RESERVE RATIO (4)=(3)/(2)	AVERAGE LIFE		SETTLEMENT AGREEMENT		ESTIMATED ANNUAL ACCRUAL (9)
				SERVICE LIFE (5)	REMAINING LIFE (6)	NET SALVAGE (7)	DEPRECIATION RATES (8)	
TOTAL SCHERER STEAM PLANT	399,936,851	166,293,142	41.58				2.89	11,567,740
TOTAL STEAM PRODUCTION PLANT	1,395,998,737	577,123,027	41.34				3.99	55,672,882

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				SERVICE LIFE (5)	REMAINING LIFE (6)	NET SALVAGE (7)	DEPRECIATION RATES (8)	
NUCLEAR PRODUCTION PLANT								
ST. LUCIE NUCLEAR PLANT								
ST. LUCIE COMMON								
321.00 STRUCTURES AND IMPROVEMENTS	428,283,839	220,749,797	51.54	59.50	38.05	(1)	1.70	7,269,438
322.00 REACTOR PLANT EQUIPMENT	53,525,448	26,980,291	50.41	48.21	34.57	(1)	2.10	1,121,466
323.00 TURBOGENERATOR UNITS	15,549,874	4,403,628	28.32	38.84	32.62	2	2.52	392,319
324.00 ACCESSORY ELECTRIC EQUIPMENT	36,864,433	20,611,573	55.91	61.85	37.43	(3)	1.67	613,888
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	23,195,582	7,068,923	30.48	41.60	30.57	(5)	2.52	585,531
TOTAL ST. LUCIE COMMON	557,419,177	279,814,211	50.20				1.79	9,982,642
ST. LUCIE UNIT 1								
321.00 STRUCTURES AND IMPROVEMENTS	219,004,819	117,397,984	53.61	51.80	32.12	(1)	1.95	4,270,160
322.00 REACTOR PLANT EQUIPMENT	924,507,798	434,094,797	46.95	41.70	29.97	(1)	2.42	22,394,722
323.00 TURBOGENERATOR UNITS	447,173,618	158,824,300	35.52	35.32	28.30	2	2.77	12,406,949
324.00 ACCESSORY ELECTRIC EQUIPMENT	130,121,602	66,282,752	50.94	50.10	32.17	(3)	2.06	2,675,347
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	17,674,266	8,443,789	47.77	39.59	25.82	(5)	2.65	468,754
TOTAL ST. LUCIE UNIT 1	1,738,482,104	785,043,623	45.16				2.43	42,215,932
ST. LUCIE UNIT 2								
321.00 STRUCTURES AND IMPROVEMENTS	299,078,948	156,901,540	52.46	61.59	37.97	(1)	1.64	4,904,415
322.00 REACTOR PLANT EQUIPMENT	1,106,308,676	471,521,501	42.62	47.88	34.77	(1)	2.11	23,338,033
323.00 TURBOGENERATOR UNITS	368,375,231	113,872,620	30.91	40.47	32.38	2	2.42	8,921,387
324.00 ACCESSORY ELECTRIC EQUIPMENT	210,886,958	104,337,811	49.48	59.93	37.58	(3)	1.72	3,624,390
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	26,430,446	14,725,176	55.71	45.18	27.62	(5)	2.32	614,201
TOTAL ST. LUCIE UNIT 2	2,011,080,259	861,358,649	42.83				2.06	41,402,426
TOTAL ST. LUCIE NUCLEAR PLANT	4,306,981,540	1,926,216,483	44.72				2.17	93,601,000
TURKEY POINT NUCLEAR PLANT								
TURKEY POINT COMMON								
321.00 STRUCTURES AND IMPROVEMENTS	445,026,799	218,491,524	49.10	42.91	29.73	(1)	2.35	10,474,376
322.00 REACTOR PLANT EQUIPMENT	134,184,480	61,725,975	46.00	36.23	28.05	(1)	2.79	3,740,716
323.00 TURBOGENERATOR UNITS	33,394,423	10,043,850	30.08	30.58	26.58	2	3.20	1,070,053
324.00 ACCESSORY ELECTRIC EQUIPMENT	54,832,779	35,456,650	64.66	49.61	29.64	(3)	2.08	1,138,528
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	43,836,326	19,319,894	44.07	35.22	25.73	(5)	2.98	1,306,930
TOTAL TURKEY POINT COMMON	711,274,807	345,037,894	48.51				2.49	17,730,603
TURKEY POINT UNIT 3								
321.00 STRUCTURES AND IMPROVEMENTS	186,076,891	91,882,745	49.38	40.42	29.11	(1)	2.50	4,649,246
322.00 REACTOR PLANT EQUIPMENT	648,686,317	321,294,118	49.53	37.99	27.30	(1)	2.66	17,246,601
323.00 TURBOGENERATOR UNITS	797,201,773	268,622,484	33.70	32.19	25.95	2	3.04	24,269,288
324.00 ACCESSORY ELECTRIC EQUIPMENT	165,852,717	91,934,343	55.43	46.15	29.08	(3)	2.23	3,701,412
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	16,047,826	3,657,491	22.79	32.79	25.84	(5)	3.20	513,939
TOTAL TURKEY POINT UNIT 3	1,813,865,524	777,391,181	42.86				2.78	50,380,486
TURKEY POINT UNIT 4								
321.00 STRUCTURES AND IMPROVEMENTS	157,040,616	75,498,522	48.08	41.64	29.79	(1)	2.43	3,809,231
322.00 REACTOR PLANT EQUIPMENT	609,829,496	275,185,284	45.12	38.31	27.91	(1)	2.64	16,075,518
323.00 TURBOGENERATOR UNITS	662,167,666	262,674,397	39.67	32.85	26.39	2	2.98	19,754,766
324.00 ACCESSORY ELECTRIC EQUIPMENT	201,940,401	123,229,850	61.02	48.89	29.69	(3)	2.11	4,254,000
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	15,689,389	6,978,150	44.48	33.96	26.13	(5)	3.09	485,058
TOTAL TURKEY POINT UNIT 4	1,646,667,569	743,566,204	45.16				2.70	44,378,573



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				SERVICE LIFE (5)	REMAINING LIFE (6)	NET SALVAGE (7)	DEPRECIATION RATES (8)	
TOTAL TURKEY POINT NUCLEAR PLANT	4,171,807,899	1,865,995,278	44.73				2.70	112,489,662
TOTAL NUCLEAR PLANT	8,478,789,439	3,792,211,761	44.73				2.43	206,090,662

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				SERVICE LIFE	REMAINING LIFE	NET SALVAGE	DEPRECIATION RATES	
(1)	(2)	(3)	(4)=(3)/(2)	(5)	(6)	(7)	(8)	(9)
COMBINED CYCLE PRODUCTION PLANT								
FT. MYERS COMBINED CYCLE PLANT								
FT. MYERS COMMON								
341.00 STRUCTURES AND IMPROVEMENTS	12,586,217	2,814,492	22.36	41.29	28.81	(6)	2.57	323,094
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	740,848	539,509	72.82	56.52	21.85	(2)	1.80	13,370
343.00 PRIME MOVERS - GENERAL	2,800,164	421,887	15.07	30.15	26.22	0	3.32	92,882
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	31,059,638	1,435,699	4.62	9.00	7.51	40	6.67	2,070,435
344.00 GENERATORS	215,270	65,775	30.55	35.65	28.68	(6)	2.97	6,401
345.00 ACCESSORY ELECTRIC EQUIPMENT	1,356,652	349,010	25.73	35.98	28.40	(3)	2.86	38,833
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,242,399	392,331	31.58	37.03	27.82	(1)	2.73	33,883
TOTAL FT. MYERS COMMON	50,001,189	6,018,702	12.04				5.16	2,578,898
FT. MYERS UNIT 2								
341.00 STRUCTURES AND IMPROVEMENTS	50,997,534	13,405,006	26.29	38.90	29.12	(6)	2.72	1,389,566
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5,092,052	645,235	12.67	34.70	27.58	(2)	2.94	149,685
343.00 PRIME MOVERS - GENERAL	491,969,194	54,485,290	11.07	31.70	26.02	0	3.15	15,520,436
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	399,595,444	73,344,829	18.35	9.00	7.11	40	6.67	26,637,032
344.00 GENERATORS	58,019,933	22,713,498	39.15	40.52	28.09	(6)	2.62	1,517,656
345.00 ACCESSORY ELECTRIC EQUIPMENT	56,583,231	25,761,283	45.53	42.00	27.43	(3)	2.45	1,387,799
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	4,154,211	1,310,102	31.54	38.76	27.83	(1)	2.61	108,242
TOTAL FT. MYERS UNIT 2	1,066,411,599	191,665,243	17.97				4.38	46,710,416
FT. MYERS UNIT 3								
341.00 STRUCTURES AND IMPROVEMENTS	7,159,661	2,689,586	37.57	29.47	20.56	(4)	3.53	252,675
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	4,388,804	2,431,003	55.39	32.65	19.53	(1)	3.09	135,763
343.00 PRIME MOVERS - GENERAL	35,674,577	(8,419,219)	(23.60)	27.82	18.87	0	3.59	1,282,330
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	54,836,903	(5,375,187)	(9.80)	21.13	16.92	33	3.17	1,738,620
344.00 GENERATORS	10,476,859	2,068,386	19.74	32.83	20.06	(5)	3.20	335,051
345.00 ACCESSORY ELECTRIC EQUIPMENT	13,766,573	6,092,354	44.25	31.45	20.00	(2)	3.24	446,445
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,651,448	(333,596)	(20.20)	24.01	20.24	(1)	4.21	69,461
TOTAL FT. MYERS UNIT 3	127,954,826	(846,674)	(0.66)				3.33	4,260,345
TOTAL FT. MYERS COMBINED CYCLE PLANT	1,244,367,614	196,837,271	15.82				4.30	53,549,659
MANATEE COMBINED CYCLE PLANT								
MANATEE UNIT 3								
341.00 STRUCTURES AND IMPROVEMENTS	142,481,541	32,642,693	22.91	45.94	30.06	(6)	2.31	3,287,404
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5,407,180	1,315,042	24.32	38.42	28.83	(2)	2.66	143,570
343.00 PRIME MOVERS - GENERAL	305,782,276	83,593,813	27.34	34.43	27.13	0	2.90	8,880,805
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	224,014,386	41,488,985	18.52	9.00	6.69	40	6.67	14,932,799
344.00 GENERATORS	44,322,995	13,247,468	29.89	41.28	29.82	(6)	2.57	1,138,043
345.00 ACCESSORY ELECTRIC EQUIPMENT	50,459,835	20,659,822	40.94	41.88	29.08	(3)	2.46	1,240,971
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	14,348,585	6,362,407	44.34	41.99	28.84	(1)	2.41	345,141
TOTAL MANATEE UNIT 3	786,816,798	199,310,230	25.33				3.81	29,968,733
TOTAL MANATEE COMBINED CYCLE PLANT	786,816,798	199,310,230	25.33				3.81	29,968,733
MARTIN COMBINED CYCLE PLANT								
MARTIN COMMON								
341.00 STRUCTURES AND IMPROVEMENTS	257,949,202	176,504,320	68.43	53.63	29.04	(6)	1.98	5,098,664
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	9,575,316	3,648,279	38.10	40.96	28.18	(2)	2.49	238,462

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SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS UTILIZING BALANCES  
AS OF DECEMBER 31, 2021 AND SETTLEMENT AGREEMENT DEPRECIATION RATES

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	RESERVE RATIO (4)=(3)/(2)	AVERAGE LIFE		SETTLEMENT AGREEMENT		ESTIMATED ANNUAL ACCRUAL (9)
				SERVICE LIFE (5)	REMAINING LIFE (6)	NET SALVAGE (7)	DEPRECIATION RATES (8)	
343.00 PRIME MOVERS - GENERAL	30,199,931	13,495,101	44.69	34.30	27.04	0	2.92	880,471
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	24,082,662	2,010,771	8.35	9.00	7.66	40	6.67	1,605,350
345.00 ACCESSORY ELECTRIC EQUIPMENT	17,757,041	7,032,283	39.60	40.53	29.31	(3)	2.54	451,259
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	5,794,126	3,031,250	52.32	41.38	28.82	(1)	2.44	141,412
<i>TOTAL MARTIN COMMON</i>	<i>345,358,277</i>	<i>205,722,004</i>	<i>59.57</i>				<i>2.44</i>	<i>8,415,618</i>

## FLORIDA POWER &amp; LIGHT COMPANY

SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS UTILIZING BALANCES  
AS OF DECEMBER 31, 2021 AND SETTLEMENT AGREEMENT DEPRECIATION RATES

ACCOUNT (1)	ORIGINAL COST	BOOK	RESERVE RATIO (4)=(3)/(2)	AVERAGE LIFE		SETTLEMENT AGREEMENT		ESTIMATED ANNUAL ACCRUAL (9)
	AS OF	DEPRECIATION		SERVICE	REMAINING	NET	DEPRECIATION	
	DECEMBER 31, 2021 (2)	RESERVE (3)						
MARTIN UNIT 3								
341.00 STRUCTURES AND IMPROVEMENTS	2,333,602	719,480	30.83	32.12	21.36	(6)	3.30	77,001
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	165,541	126,329	76.31	39.96	19.93	(2)	2.55	4,226
343.00 PRIME MOVERS - GENERAL	146,992,697	62,024,975	42.20	31.42	19.37	0	3.18	4,678,554
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	69,613,132	20,094,372	28.87	8.99	6.62	40	6.67	4,644,021
344.00 GENERATORS	29,766,398	14,390,590	48.35	33.02	20.88	(6)	3.21	955,620
345.00 ACCESSORY ELECTRIC EQUIPMENT	28,519,518	18,342,428	64.32	37.54	20.34	(3)	2.74	782,595
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	668,815	336,122	50.26	33.77	20.52	(1)	2.99	20,002
TOTAL MARTIN UNIT 3	278,059,703	116,034,296	41.73				4.01	11,162,019
MARTIN UNIT 4								
341.00 STRUCTURES AND IMPROVEMENTS	2,390,699	470,702	19.69	28.46	21.57	(6)	3.72	89,053
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	173,143	115,140	66.50	38.48	20.00	(2)	2.65	4,590
343.00 PRIME MOVERS - GENERAL	141,470,179	75,486,453	53.36	30.73	19.41	0	3.25	4,603,952
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	77,728,707	4,508,634	5.80	8.99	7.11	40	6.67	5,187,161
344.00 GENERATORS	30,475,793	12,110,033	39.74	32.58	20.90	(6)	3.25	991,411
345.00 ACCESSORY ELECTRIC EQUIPMENT	25,805,467	14,981,990	58.06	36.07	20.47	(3)	2.86	736,832
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	750,123	398,286	53.10	32.14	20.64	(1)	3.14	23,571
TOTAL MARTIN UNIT 4	278,794,112	108,071,239	38.76				4.17	11,636,570
MARTIN UNIT 8								
341.00 STRUCTURES AND IMPROVEMENTS	24,729,500	10,573,063	42.75	44.26	30.33	(6)	2.40	592,302
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	11,426,633	4,334,069	37.93	39.94	28.66	(2)	2.55	291,839
343.00 PRIME MOVERS - GENERAL	326,665,682	61,070,601	18.70	34.13	27.17	0	2.93	9,571,956
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	254,305,508	39,698,430	15.61	9.00	6.86	40	6.67	16,952,005
344.00 GENERATORS	46,627,174	13,786,407	29.57	40.80	29.84	(6)	2.60	1,211,345
345.00 ACCESSORY ELECTRIC EQUIPMENT	52,367,446	21,407,288	40.88	42.44	29.00	(3)	2.43	1,270,863
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	5,238,253	2,129,934	40.66	40.38	29.27	(1)	2.50	131,009
TOTAL MARTIN UNIT 8	721,360,196	152,999,791	21.21				4.16	30,021,319
TOTAL MARTIN COMBINED CYCLE PLANT	1,623,572,289	582,827,331	35.90				3.77	61,235,526
SANFORD COMBINED CYCLE PLANT								
SANFORD COMMON								
341.00 STRUCTURES AND IMPROVEMENTS	85,963,899	33,274,739	38.71	42.58	28.74	(6)	2.49	2,140,027
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	88,462	10,464	11.83	40.87	27.05	(2)	2.50	2,208
343.00 PRIME MOVERS - GENERAL	16,673,265	827,275	4.96	30.20	26.10	0	3.31	552,063
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	51,959,134	13,362,833	25.72	9.00	7.24	40	6.67	3,463,596
344.00 GENERATORS	202,507	56,226	27.77	36.91	28.53	(6)	2.87	5,815
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,883,571	1,259,746	8.46	31.99	29.08	(3)	3.22	479,194
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,668,353	857,081	32.12	37.26	27.95	(1)	2.71	72,330
TOTAL SANFORD COMMON	172,439,191	49,648,366	28.79				3.89	6,715,233
SANFORD UNIT 4								
341.00 STRUCTURES AND IMPROVEMENTS	7,639,494	4,782,777	62.61	47.92	28.11	(6)	2.21	168,982
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,982,945	331,006	16.69	32.35	27.82	(2)	3.15	62,530
343.00 PRIME MOVERS - GENERAL	290,806,520	60,252,383	20.72	31.82	26.00	0	3.14	9,140,344
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	189,258,727	35,226,190	18.61	9.00	6.95	40	6.67	12,615,987
344.00 GENERATORS	40,300,942	12,425,604	30.83	37.60	28.41	(6)	2.82	1,136,178
345.00 ACCESSORY ELECTRIC EQUIPMENT	36,691,488	13,937,309	37.99	40.65	27.60	(3)	2.53	929,724
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	3,463,144	1,626,629	46.97	40.74	27.57	(1)	2.48	85,863
TOTAL SANFORD UNIT 4	570,143,260	128,581,899	22.55				4.23	24,139,608

## FLORIDA POWER &amp; LIGHT COMPANY

SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS UTILIZING BALANCES  
AS OF DECEMBER 31, 2021 AND SETTLEMENT AGREEMENT DEPRECIATION RATES

				SETTLEMENT AGREEMENT				
ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	RESERVE RATIO (4)=(3)/(2)	AVERAGE LIFE		NET SALVAGE	DEPRECIATION RATES	ESTIMATED ANNUAL ACCRUAL
				SERVICE LIFE	REMAINING LIFE			
(1)	(2)	(3)		(5)	(6)	(7)	(8)	(9)
SANFORD UNIT 5								
341.00 STRUCTURES AND IMPROVEMENTS	7,460,852	3,878,485	51.98	46.82	27.39	(6)	2.26	168,915
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	982,324	359,189	36.57	39.03	26.39	(2)	2.61	25,671
343.00 PRIME MOVERS - GENERAL	293,465,352	71,075,387	24.22	31.92	25.25	0	3.13	9,193,069
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	205,264,752	35,613,161	17.35	9.00	6.91	40	6.67	13,682,948
344.00 GENERATORS	34,199,440	13,727,936	40.14	39.79	27.35	(6)	2.66	911,065
345.00 ACCESSORY ELECTRIC EQUIPMENT	33,554,725	13,144,536	39.17	40.52	26.78	(3)	2.54	852,913
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,851,191	1,330,041	46.65	40.85	26.74	(1)	2.47	70,492
TOTAL SANFORD UNIT 5	577,778,635	139,128,735	24.08				4.31	24,905,073
TOTAL SANFORD COMBINED CYCLE PLANT	1,320,361,087	317,358,999	24.04				4.22	55,759,914
TURKEY POINT COMBINED CYCLE PLANT								
TURKEY POINT UNIT 5								
341.00 STRUCTURES AND IMPROVEMENTS	53,949,216	17,587,858	32.60	42.26	32.34	(6)	2.51	1,353,116
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12,524,956	4,985,233	39.80	40.53	30.14	(2)	2.52	315,192
343.00 PRIME MOVERS - GENERAL	336,350,551	36,505,736	10.85	34.36	28.54	0	2.91	9,788,077
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	211,449,307	28,129,731	13.30	9.00	7.06	40	6.67	14,095,211
344.00 GENERATORS	39,828,219	(1,683,139)	(4.23)	41.25	31.51	(6)	2.57	1,023,554
345.00 ACCESSORY ELECTRIC EQUIPMENT	53,740,830	21,584,250	40.16	42.71	30.61	(3)	2.41	1,296,099
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	13,739,187	4,541,000	33.05	40.74	30.87	(1)	2.48	340,586
TOTAL TURKEY POINT UNIT 5	721,582,265	111,650,668	15.47				3.91	28,211,835
TOTAL TURKEY POINT COMBINED CYCLE PLANT	721,582,265	111,650,668	15.47				3.91	28,211,835
WEST COUNTY COMBINED CYCLE PLANT								
WEST COUNTY COMMON								
341.00 STRUCTURES AND IMPROVEMENTS	77,913,221	15,696,351	20.15	43.15	35.84	(6)	2.46	1,914,160
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	8,611,780	1,754,015	20.37	37.26	33.67	(2)	2.74	235,756
343.00 PRIME MOVERS - GENERAL	28,434,944	3,307,990	11.63	33.76	31.41	0	2.96	842,178
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	154,364,008	31,432,920	20.36	9.00	7.34	40	6.67	10,289,905
345.00 ACCESSORY ELECTRIC EQUIPMENT	15,569,195	2,517,821	16.17	40.10	34.73	(3)	2.57	399,927
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,045,750	342,945	16.76	39.06	34.53	(1)	2.59	52,896
TOTAL WEST COUNTY COMMON	286,938,898	55,052,042	19.19				4.79	13,734,822
WEST COUNTY UNIT 1								
341.00 STRUCTURES AND IMPROVEMENTS	80,928,149	22,797,947	28.17	44.12	33.87	(6)	2.40	1,944,236
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	17,873,154	4,833,642	27.04	39.85	31.76	(2)	2.56	457,483
343.00 PRIME MOVERS - GENERAL	306,048,983	44,940,934	14.68	36.11	29.65	0	2.77	8,476,618
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	163,650,416	14,559,630	8.90	9.00	6.90	40	6.67	10,908,937
344.00 GENERATORS	52,265,429	15,150,702	28.99	42.39	33.05	(6)	2.50	1,306,829
345.00 ACCESSORY ELECTRIC EQUIPMENT	75,655,440	21,854,068	28.89	42.33	32.38	(3)	2.43	1,840,690
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	8,709,638	2,575,682	29.57	41.36	32.41	(1)	2.44	212,704
TOTAL WEST COUNTY UNIT 1	705,131,208	126,712,605	17.97				3.57	25,147,497
WEST COUNTY UNIT 2								
341.00 STRUCTURES AND IMPROVEMENTS	33,744,239	9,796,566	29.03	44.83	33.77	(6)	2.36	797,874
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,322,181	1,866,365	25.49	40.35	31.72	(2)	2.53	185,086
343.00 PRIME MOVERS - GENERAL	252,418,457	28,435,351	11.27	36.43	29.60	0	2.75	6,929,392
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	162,200,016	7,770,457	4.79	9.00	5.22	40	6.67	10,812,253
344.00 GENERATORS	43,303,715	13,169,523	30.41	42.95	32.99	(6)	2.47	1,068,648
345.00 ACCESSORY ELECTRIC EQUIPMENT	31,129,940	9,410,208	30.23	42.93	32.22	(3)	2.40	746,818
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	11,726,021	3,657,986	31.20	41.65	32.39	(1)	2.42	284,327
TOTAL WEST COUNTY UNIT 2	541,844,568	74,106,456	13.68				3.84	20,824,398

## FLORIDA POWER &amp; LIGHT COMPANY

SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS UTILIZING BALANCES  
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ACCOUNT (1)	ORIGINAL COST	BOOK	RESERVE RATIO (4)=(3)/(2)	AVERAGE LIFE		SETTLEMENT AGREEMENT		ESTIMATED
	AS OF	DEPRECIATION		SERVICE	REMAINING	NET	DEPRECIATION	ANNUAL
	DECEMBER 31, 2021	RESERVE						
(2)	(3)	(5)	(6)	(7)	(8)	(9)		
WEST COUNTY UNIT 3								
341.00 STRUCTURES AND IMPROVEMENTS	56,293,170	12,932,615	22.97	44.00	35.69	(6)	2.41	1,356,015
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12,189,194	2,290,324	18.79	39.83	33.30	(2)	2.56	312,130
343.00 PRIME MOVERS - GENERAL	529,109,010	60,961,378	11.52	36.41	30.93	0	2.75	14,531,851
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	151,749,114	12,654,651	8.34	9.00	6.90	40	6.67	10,115,596
344.00 GENERATORS	76,288,988	18,008,716	23.61	42.11	34.75	(6)	2.52	1,920,135
345.00 ACCESSORY ELECTRIC EQUIPMENT	61,989,752	13,666,822	22.05	42.16	34.14	(3)	2.44	1,514,333
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	14,488,118	6,430,212	44.38	41.30	34.05	(1)	2.45	354,269
TOTAL WEST COUNTY UNIT 3	902,107,345	126,944,717	14.07				3.34	30,104,329
TOTAL WEST COUNTY COMBINED CYCLE PLANT	2,436,022,020	382,815,821	15.71				3.69	89,811,046
CAPE CANAVERAL COMBINED CYCLE PLANT								
CAPE CANAVERAL COMBINED CYCLE								
341.00 STRUCTURES AND IMPROVEMENTS	87,006,437	16,951,645	19.48	44.76	37.36	(6)	2.37	2,060,484
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	48,986,357	10,637,775	21.72	40.68	34.69	(2)	2.51	1,228,167
343.00 PRIME MOVERS - GENERAL	416,034,251	17,384,167	4.18	37.19	32.10	0	2.69	11,188,189
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	199,391,513	5,567,408	2.79	9.00	7.24	40	6.67	13,291,438
344.00 GENERATORS	72,806,013	14,750,859	20.26	42.97	36.29	(6)	2.47	1,796,081
345.00 ACCESSORY ELECTRIC EQUIPMENT	119,379,431	24,738,405	20.72	42.95	35.64	(3)	2.40	2,862,628
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	10,182,154	1,371,022	13.46	41.90	35.58	(1)	2.41	245,426
TOTAL CAPE CANAVERAL COMBINED CYCLE	953,786,155	91,401,281	9.58				3.43	32,672,413
TOTAL CAPE CANAVERAL COMBINED CYCLE PLANT	953,786,155	91,401,281	9.58				3.43	32,672,413
RIVIERA COMBINED CYCLE PLANT								
RIVIERA COMBINED CYCLE								
341.00 STRUCTURES AND IMPROVEMENTS	82,860,776	14,984,896	18.08	44.73	38.27	(6)	2.37	1,963,776
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	60,981,844	10,072,429	16.52	40.08	35.58	(2)	2.54	1,551,761
343.00 PRIME MOVERS - GENERAL	520,328,353	11,417,912	2.19	37.00	32.79	0	2.70	14,064,532
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	142,604,521	2,020,730	1.42	9.00	7.59	40	6.67	9,506,017
344.00 GENERATORS	87,055,237	15,428,072	17.72	42.71	37.16	(6)	2.48	2,160,337
345.00 ACCESSORY ELECTRIC EQUIPMENT	86,332,820	16,252,069	18.82	42.85	36.54	(3)	2.40	2,075,087
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12,206,258	2,302,489	18.86	41.83	36.41	(1)	2.41	294,719
TOTAL RIVIERA COMBINED CYCLE	992,369,809	72,478,596	7.30				3.19	31,616,229
TOTAL RIVIERA COMBINED CYCLE PLANT	992,369,809	72,478,596	7.30				3.19	31,616,229
PT. EVERGLADES COMBINED CYCLE PLANT								
PT. EVERGLADES COMBINED CYCLE								
341.00 STRUCTURES AND IMPROVEMENTS	115,652,361	16,378,154	14.16	45.28	40.00	(6)	2.34	2,707,347
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	44,972,611	6,713,444	14.93	40.81	36.92	(2)	2.50	1,123,929
343.00 PRIME MOVERS - GENERAL	598,730,639	33,781,084	5.64	37.32	34.00	0	2.68	16,044,208
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	203,942,736	11,213,170	5.50	9.00	7.34	40	6.67	13,594,823
344.00 GENERATORS	97,561,241	11,545,968	11.83	43.07	38.77	(6)	2.46	2,401,069
345.00 ACCESSORY ELECTRIC EQUIPMENT	98,951,249	13,548,419	13.69	43.10	38.24	(3)	2.39	2,364,996
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	14,414,470	2,258,237	15.67	42.11	37.97	(1)	2.40	345,714
TOTAL PT. EVERGLADES COMBINED CYCLE	1,174,225,307	95,438,476	8.13				3.29	38,582,086
TOTAL PT. EVERGLADES COMBINED CYCLE PLANT	1,174,225,307	95,438,476	8.13				3.29	38,582,086

## FLORIDA POWER &amp; LIGHT COMPANY

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ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	RESERVE RATIO (4)=(3)/(2)	AVERAGE LIFE		SETTLEMENT AGREEMENT		ESTIMATED ANNUAL ACCRUAL
				SERVICE LIFE	REMAINING LIFE	NET SALVAGE	DEPRECIATION RATES	
(1)	(2)	(3)	(4)=(3)/(2)	(5)	(6)	(7)	(8)	(9)
OKEECHOBEE COMBINED CYCLE PLANT								
OKEECHOBEE CLEAN ENERGY CENTER								
341.00 STRUCTURES AND IMPROVEMENTS	91,902,661	6,992,906	7.61	45.17	42.83	(6)	2.35	2,156,528
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	31,975,789	3,158,818	9.88	40.92	39.15	(2)	2.49	797,107
343.00 PRIME MOVERS - GENERAL	739,073,229	43,240,849	5.85	37.41	35.90	0	2.67	19,754,657
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	153,483,867	17,380,316	11.32	9.00	7.67	40	6.67	10,231,235
344.00 GENERATORS	58,820,524	4,255,528	7.23	43.22	41.23	(6)	2.45	1,442,559
345.00 ACCESSORY ELECTRIC EQUIPMENT	100,547,513	6,898,000	6.86	43.22	40.93	(3)	2.38	2,396,125
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	11,269,964	1,562,659	13.87	42.32	40.36	(1)	2.39	268,970
TOTAL OKEECHOBEE CLEAN ENERGY CENTER	1,187,073,547	83,489,075	7.03				3.12	37,047,181
TOTAL OKEECHOBEE COMBINED CYCLE PLANT	1,187,073,547	83,489,075	7.03				3.12	37,047,181
LANSING SMITH COMBINED CYCLE PLANT								
LANSING SMITH COMMON								
341.00 STRUCTURES AND IMPROVEMENTS	47,391,460	5,376,376	11.34	41.28	27.96	(6)	2.57	1,216,938
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,065,623	681,671	9.65	36.07	26.56	(2)	2.83	199,791
343.00 PRIME MOVERS - GENERAL	1,571,194	44,280	2.82	27.55	25.72	0	3.63	57,037
344.00 GENERATORS	7,570,260	551,520	7.29	34.43	27.52	(6)	3.08	233,067
345.00 ACCESSORY ELECTRIC EQUIPMENT	13,444,429	1,358,201	10.10	38.12	27.02	(3)	2.70	363,249
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	4,882,464	287,171	5.88	32.63	27.67	(1)	3.10	151,145
TOTAL LANSING SMITH COMMON	81,925,429	8,299,219	10.13				2.71	2,221,227
LANSING SMITH UNIT 3								
341.00 STRUCTURES AND IMPROVEMENTS	114,609,034	4,257,589	3.71	31.97	28.94	(6)	3.32	3,800,048
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3,760,815	360,518	9.59	35.88	26.69	(2)	2.84	106,924
343.00 PRIME MOVERS - GENERAL	109,298,878	8,224,939	7.53	31.60	25.30	0	3.16	3,459,038
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	18,187,683	1,375,640	7.56	9.00	5.01	40	6.67	1,212,391
344.00 GENERATORS	74,551,855	9,095,595	12.20	40.62	27.34	(6)	2.61	1,945,665
345.00 ACCESSORY ELECTRIC EQUIPMENT	12,166,480	1,212,031	9.96	37.48	27.28	(3)	2.75	334,342
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,618,732	182,636	6.97	33.71	27.56	(1)	3.00	78,465
TOTAL LANSING SMITH UNIT 3	335,193,478	24,708,948	7.37				3.26	10,936,873
TOTAL LANSING SMITH COMBINED CYCLE PLANT	417,118,908	33,008,167	7.91				3.15	13,158,100
LAUDERDALE COMBINED CYCLE PLANT								
LAUDERDALE COMMON								
341.00 STRUCTURES AND IMPROVEMENTS	23,097,005	16,120,538	69.79	57.97	34.09	(6)	2.35	542,780
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,599,139	5,202,139	68.46	46.59	32.23	(2)	2.49	189,219
343.00 PRIME MOVERS - GENERAL	922,825	(806,789)	(87.43)	35.88	31.75	0	2.67	24,639
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	682,756	(298,822)	(43.77)	9.00	8.01	40	6.67	45,540
345.00 ACCESSORY ELECTRIC EQUIPMENT	59,975	42,727	71.24	48.45	33.07	(3)	2.38	1,427
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	5,592	3,338	59.69	39.77	35.29	(1)	2.39	134
TOTAL LAUDERDALE COMMON	32,367,292	20,263,131	62.60				2.48	803,738
TOTAL LAUDERDALE COMBINED CYCLE PLANT	32,367,292	20,263,131	62.60				2.48	803,738
TOTAL COMBINED CYCLE PRODUCTION PLANT	12,889,663,091	2,186,879,047	16.97				3.67	472,416,460

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ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	RESERVE RATIO (4)=(3)/(2)	AVERAGE LIFE		SETTLEMENT AGREEMENT		ESTIMATED ANNUAL ACCRUAL (9)
				SERVICE LIFE (5)	REMAINING LIFE (6)	NET SALVAGE (7)	DEPRECIATION RATES (8)	
SIMPLE CYCLE AND SIMPLE CYCLE AND PEAKER PLANTS								
LAUDERDALE GTS								
341.00 STRUCTURES AND IMPROVEMENTS	4,817,887	3,122,250	64.81	19.31	9.34	(4)	5.39	259,485
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2,084,710	1,741,092	83.52	28.74	9.05	(1)	3.51	73,273
343.00 PRIME MOVERS - GENERAL	12,993,184	10,979,728	84.50	15.25	9.01	0	6.56	852,022
344.00 GENERATORS	5,032,600	(138,476)	(2.75)	18.46	9.24	(5)	5.69	286,243
345.00 ACCESSORY ELECTRIC EQUIPMENT	601,996	499,334	82.95	30.52	9.08	(2)	3.34	20,116
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	61,430	60,940	99.20	35.70	9.01	(1)	2.83	1,738
TOTAL LAUDERDALE GTS	25,591,808	16,264,868	63.55				5.83	1,492,877
FT. MYERS GTS								
341.00 STRUCTURES AND IMPROVEMENTS	4,827,985	3,428,187	71.01	21.73	9.31	(4)	4.79	231,117
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3,214,518	2,967,900	92.33	27.40	9.04	(1)	3.69	118,498
343.00 PRIME MOVERS - GENERAL	16,953,669	10,180,285	60.05	16.07	8.99	0	6.22	1,055,252
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	5,503,644	(7,407,015)	(134.58)	20.37	6.88	33	3.29	181,005
344.00 GENERATORS	8,016,734	3,399,803	42.41	20.07	9.23	(5)	5.23	419,327
345.00 ACCESSORY ELECTRIC EQUIPMENT	3,133,773	952,077	30.38	16.00	9.31	(2)	6.38	199,818
TOTAL FT. MYERS GTS	41,650,324	13,521,237	32.46				5.29	2,205,017
LAUDERDALE PEAKERS								
341.00 STRUCTURES AND IMPROVEMENTS	33,546,197	3,204,248	9.55	36.21	32.21	(4)	2.87	963,373
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2,910,893	232,366	7.98	34.20	30.05	(1)	2.95	85,954
343.00 PRIME MOVERS - GENERAL	115,443,731	20,725,888	17.95	31.96	28.25	0	3.13	3,611,760
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	141,901,118	12,550,787	8.84	24.65	20.87	33	2.72	3,857,343
344.00 GENERATORS	57,967,779	6,488,995	11.19	35.86	31.25	(5)	2.93	1,697,429
345.00 ACCESSORY ELECTRIC EQUIPMENT	47,764,939	5,851,597	12.25	35.88	31.22	(2)	2.84	1,357,819
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,201,369	(259,361)	(21.59)	34.81	30.88	(1)	2.90	34,856
TOTAL LAUDERDALE PEAKERS	400,736,026	48,794,521	12.18				2.90	11,608,534
FT. MYERS PEAKERS								
341.00 STRUCTURES AND IMPROVEMENTS	6,787,562	1,180,194	17.39	36.83	32.10	(4)	2.82	191,685
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,947,602	516,359	26.51	33.98	30.07	(1)	2.97	57,888
343.00 PRIME MOVERS - GENERAL	39,240,895	14,751,296	37.59	31.73	28.27	0	3.15	1,236,713
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	79,597,867	10,876,444	13.66	24.58	21.14	33	2.73	2,170,110
344.00 GENERATORS	16,650,606	1,046,355	6.28	35.50	31.28	(5)	2.96	492,450
345.00 ACCESSORY ELECTRIC EQUIPMENT	19,893,910	2,824,085	14.20	35.92	31.23	(2)	2.84	564,929
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,011,200	150,824	14.92	35.08	30.85	(1)	2.88	29,111
TOTAL FT. MYERS PEAKERS	165,129,643	31,345,557	18.98				2.87	4,742,886
LANSING SMITH UNIT A								
341.00 STRUCTURES AND IMPROVEMENTS	1,341,023	1,283,957	95.74	16.86	5.94	(4)	6.17	82,738
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	698,676	659,896	94.45	20.32	5.85	(1)	4.97	34,727
343.00 PRIME MOVERS - GENERAL	2,601,840	2,373,471	91.22	14.88	5.80	0	6.72	174,797
344.00 GENERATORS	3,497,641	3,539,190	101.19	35.96	5.79	(5)	2.92	102,128
345.00 ACCESSORY ELECTRIC EQUIPMENT	3,288,728	3,167,708	96.32	23.78	5.88	(2)	4.29	141,077
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	43,197	40,133	92.91	16.58	5.90	(1)	6.09	2,631
TOTAL LANSING SMITH UNIT A	11,471,105	11,064,354	96.45				4.69	538,098
CRIST COMBUSTION TURBINES								
341.00 STRUCTURES AND IMPROVEMENTS	58,572,694	-	0.00	37.74	37.24	(4)	2.76	1,614,263
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2,476,706	-	0.00	34.72	34.33	(1)	2.91	72,042
343.00 PRIME MOVERS - GENERAL	101,819,362	-	0.00	32.26	31.92	0	3.10	3,156,400
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	124,755,642	-	0.00	24.75	24.38	33	2.71	3,376,886
344.00 GENERATORS	50,717,466	-	0.00	36.36	35.93	(5)	2.89	1,464,467
345.00 ACCESSORY ELECTRIC EQUIPMENT	41,828,382	-	0.00	36.63	36.13	(2)	2.78	1,164,753
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,040,153	-	0.00	35.84	35.42	(1)	2.82	29,310



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ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	RESERVE RATIO (4)=(3)/(2)	AVERAGE LIFE		SETTLEMENT AGREEMENT		ESTIMATED ANNUAL ACCRUAL (9)
				SERVICE LIFE (5)	REMAINING LIFE (6)	NET SALVAGE (7)	DEPRECIATION RATES (8)	
TOTAL CRIST COMBUSTION TURBINES	381,210,404	-	0.00				2.85	10,878,121
CRIST PIPELINE								
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	129,849,748	5,382,706	4.15	35.45	34.30	(1)	2.85	3,699,386
TOTAL CRIST PIPELINE	129,849,748	5,382,706	4.15				2.85	3,699,386

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SETTLEMENT AGREEMENT									
ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	RESERVE RATIO (4)=(3)/(2)	AVERAGE LIFE		NET SALVAGE (7)	DEPRECIATION RATES (8)	ESTIMATED ANNUAL ACCRUAL (9)	
				SERVICE LIFE (5)	REMAINING LIFE (6)				
PEA RIDGE UNITS 1 THROUGH 3									
343.00 PRIME MOVERS - GENERAL	6,828,011	6,606,758	96.76	22.70	3.26	0	4.41	300,776	
344.00 GENERATORS	3,124,353	3,180,956	101.81	24.48	3.30	(5)	4.29	134,016	
345.00 ACCESSORY ELECTRIC EQUIPMENT	1,887,475	1,682,888	89.16	5.94	3.32	(2)	17.16	323,884	
TOTAL PEA RIDGE UNITS 1 THROUGH 3	11,839,839	11,470,602	96.88				6.41	758,676	
PERDIDO LANDFILL GAS UNITS 1 AND 2									
341.00 STRUCTURES AND IMPROVEMENTS	961,008	904,454	94.12	18.69	7.88	(4)	5.56	53,471	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	590,168	537,656	91.10	17.86	7.76	(1)	5.66	33,383	
343.00 PRIME MOVERS - GENERAL	2,799,745	2,520,001	90.01	17.24	7.64	0	5.80	162,398	
345.00 ACCESSORY ELECTRIC EQUIPMENT	820,606	755,862	92.11	18.21	7.83	(2)	5.60	45,973	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	46,459	42,381	91.22	18.18	7.81	(1)	5.56	2,581	
TOTAL PERDIDO LANDFILL GAS UNITS 1 AND 2	5,217,986	4,760,354	91.23				5.71	297,806	
TOTAL SIMPLE CYCLE AND SIMPLE CYCLE AND PEAKER PLANTS	1,172,696,883	142,604,199	12.16				3.09	36,221,401	
SOLAR PRODUCTION PLANT									
DESOTO SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	5,264,513	1,968,167	37.39	33.40	22.49	0	2.99	157,603	
343.00 PRIME MOVERS - GENERAL	115,359,161	48,632,396	42.16	32.99	21.12	0	3.03	3,496,321	
345.00 ACCESSORY ELECTRIC EQUIPMENT	26,760,968	10,479,076	39.16	34.88	22.48	0	2.87	767,165	
TOTAL DESOTO SOLAR	147,384,643	61,079,639	41.44				3.00	4,421,089	
SPACE COAST SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	3,893,263	1,450,841	37.27	34.96	23.48	0	2.86	111,374	
343.00 PRIME MOVERS - GENERAL	51,549,211	20,075,003	38.94	33.00	22.06	0	3.03	1,561,941	
345.00 ACCESSORY ELECTRIC EQUIPMENT	6,126,699	2,246,709	36.67	34.96	23.48	0	2.86	175,224	
TOTAL SPACE COAST SOLAR	61,569,172	23,772,553	38.61				3.00	1,848,539	
MARTIN SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	21,002,163	6,503,838	30.97	39.62	28.50	0	2.52	530,121	
343.00 PRIME MOVERS - GENERAL	402,438,132	121,908,959	30.29	36.42	26.14	0	2.75	11,049,055	
345.00 ACCESSORY ELECTRIC EQUIPMENT	4,171,928	1,299,963	31.16	39.80	28.50	0	2.51	104,829	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	57,120	5,299	9.28	32.16	28.54	0	3.11	1,776	
TOTAL MARTIN SOLAR	427,669,343	129,718,059	30.33				2.73	11,685,781	
BABCOCK RANCH SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	8,912,828	1,541,801	17.30	34.61	29.48	0	2.89	257,543	
343.00 PRIME MOVERS - GENERAL	102,392,078	18,419,148	17.99	32.87	27.75	0	3.04	3,114,830	
345.00 ACCESSORY ELECTRIC EQUIPMENT	18,089,182	3,255,864	18.00	34.85	29.47	0	2.87	519,001	
TOTAL BABCOCK RANCH SOLAR	129,394,087	23,216,813	17.94				3.01	3,891,374	
BABCOCK PRESERVE SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	5,527,837	276,072	4.99	34.97	33.47	0	2.86	158,096	
343.00 PRIME MOVERS - GENERAL	62,660,856	3,176,356	5.07	33.00	31.56	0	3.03	1,898,624	
345.00 ACCESSORY ELECTRIC EQUIPMENT	11,219,115	560,306	4.99	34.97	33.47	0	2.86	320,867	
TOTAL BABCOCK PRESERVE SOLAR	79,407,807	4,012,734	5.05				2.99	2,377,587	
MANATEE SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	9,956,698	1,433,247	14.39	34.95	29.47	0	2.86	284,875	
343.00 PRIME MOVERS - GENERAL	97,102,788	17,876,050	18.41	32.99	27.74	0	3.03	2,943,245	
345.00 ACCESSORY ELECTRIC EQUIPMENT	18,132,084	2,698,343	14.88	34.95	29.47	0	2.86	518,793	
TOTAL MANATEE SOLAR	204,599,377	26,020,374	12.72				1.83	3,746,913	

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				SERVICE LIFE (5)	REMAINING LIFE (6)	NET SALVAGE (7)	DEPRECIATION RATES (8)	
CITRUS SOLAR								
341.00 STRUCTURES AND IMPROVEMENTS	9,282,117	1,309,422	14.11	34.95	29.47	0	2.86	265,608
343.00 PRIME MOVERS - GENERAL	99,609,829	17,665,783	17.73	32.99	27.74	0	3.03	3,019,554
345.00 ACCESSORY ELECTRIC EQUIPMENT	18,385,773	2,593,840	14.11	34.95	29.47	0	2.86	526,109
TOTAL CITRUS SOLAR	127,277,718	21,569,045	16.95				2.99	3,811,271

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ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	RESERVE RATIO (4)=(3)/(2)	AVERAGE LIFE		SETTLEMENT AGREEMENT		ESTIMATED ANNUAL ACCRUAL (9)
				SERVICE LIFE (5)	REMAINING LIFE (6)	NET SALVAGE (7)	DEPRECIATION RATES (8)	
<i>CORAL FARMS SOLAR</i>								
341.00 STRUCTURES AND IMPROVEMENTS	6,681,719	718,913	10.76	34.96	31.47	0	2.86	191,099
343.00 PRIME MOVERS - GENERAL	64,095,911	9,356,516	14.60	33.00	29.64	0	3.03	1,942,119
345.00 ACCESSORY ELECTRIC EQUIPMENT	17,209,463	1,851,022	10.76	34.96	31.47	0	2.86	492,194
<i>TOTAL CORAL FARMS SOLAR</i>	<i>87,987,094</i>	<i>11,926,451</i>	<i>13.55</i>				<i>2.98</i>	<i>2,625,412</i>
<i>HORIZON SOLAR</i>								
341.00 STRUCTURES AND IMPROVEMENTS	7,942,085	852,498	10.73	34.94	31.47	0	2.86	227,277
343.00 PRIME MOVERS - GENERAL	64,541,270	9,434,848	14.62	33.00	29.64	0	3.03	1,955,617
345.00 ACCESSORY ELECTRIC EQUIPMENT	16,281,010	1,754,212	10.77	34.96	31.47	0	2.86	465,641
<i>TOTAL HORIZON SOLAR</i>	<i>88,764,365</i>	<i>12,041,557</i>	<i>13.57</i>				<i>2.98</i>	<i>2,648,535</i>
<i>HAMMOCK SOLAR</i>								
341.00 STRUCTURES AND IMPROVEMENTS	14,403,638	1,475,123	10.24	34.96	31.47	0	2.86	411,983
343.00 PRIME MOVERS - GENERAL	63,918,208	9,155,057	14.32	32.97	29.65	0	3.03	1,938,506
345.00 ACCESSORY ELECTRIC EQUIPMENT	15,156,839	1,552,261	10.24	34.96	31.47	0	2.86	433,526
<i>TOTAL HAMMOCK SOLAR</i>	<i>93,478,685</i>	<i>12,182,440</i>	<i>13.03</i>				<i>2.98</i>	<i>2,784,015</i>
<i>INTERSTATE SOLAR</i>								
341.00 STRUCTURES AND IMPROVEMENTS	7,260,765	466,678	6.43	34.90	32.47	0	2.87	208,044
343.00 PRIME MOVERS - GENERAL	71,805,853	14,462,466	20.14	32.95	30.61	0	3.04	2,179,421
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,740,525	690,334	6.43	34.90	32.47	0	2.87	307,750
<i>TOTAL INTERSTATE SOLAR</i>	<i>89,807,142</i>	<i>15,619,477</i>	<i>17.39</i>				<i>3.00</i>	<i>2,695,215</i>
<i>BLUE CYPRESS SOLAR</i>								
341.00 STRUCTURES AND IMPROVEMENTS	11,605,525	1,183,047	10.19	34.94	31.47	0	2.86	332,122
343.00 PRIME MOVERS - GENERAL	64,432,591	9,118,326	14.15	33.00	29.65	0	3.03	1,952,487
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,336,311	1,466,602	10.23	34.96	31.47	0	2.86	410,060
<i>TOTAL BLUE CYPRESS SOLAR</i>	<i>90,374,427</i>	<i>11,767,975</i>	<i>13.02</i>				<i>2.98</i>	<i>2,694,669</i>
<i>LOGGERHEAD SOLAR</i>								
341.00 STRUCTURES AND IMPROVEMENTS	12,479,670	1,279,071	10.25	34.96	31.47	0	2.86	356,921
343.00 PRIME MOVERS - GENERAL	63,792,504	9,208,220	14.43	33.00	29.64	0	3.03	1,932,924
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,379,235	1,473,762	10.25	34.96	31.47	0	2.86	411,249
<i>TOTAL LOGGERHEAD SOLAR</i>	<i>90,651,409</i>	<i>11,961,052</i>	<i>13.19</i>				<i>2.98</i>	<i>2,701,094</i>
<i>BAREFOOT BAY SOLAR</i>								
341.00 STRUCTURES AND IMPROVEMENTS	11,828,880	1,212,004	10.25	34.97	31.47	0	2.86	338,306
343.00 PRIME MOVERS - GENERAL	65,281,473	9,198,172	14.09	33.00	29.64	0	3.03	1,978,029
345.00 ACCESSORY ELECTRIC EQUIPMENT	13,489,446	1,382,148	10.25	34.97	31.47	0	2.86	385,798
<i>TOTAL BAREFOOT BAY SOLAR</i>	<i>90,599,799</i>	<i>11,792,324</i>	<i>13.02</i>				<i>2.98</i>	<i>2,702,133</i>
<i>INDIAN RIVER SOLAR</i>								
341.00 STRUCTURES AND IMPROVEMENTS	7,234,905	794,644	10.98	34.96	31.47	0	2.86	206,975
343.00 PRIME MOVERS - GENERAL	64,329,808	9,310,945	14.47	33.00	29.64	0	3.03	1,949,201
345.00 ACCESSORY ELECTRIC EQUIPMENT	16,028,414	1,765,728	11.02	34.96	31.47	0	2.86	458,415
<i>TOTAL INDIAN RIVER SOLAR</i>	<i>87,593,127</i>	<i>11,871,316</i>	<i>13.55</i>				<i>2.98</i>	<i>2,614,591</i>
<i>NORTHERN PRESERVE SOLAR</i>								
341.00 STRUCTURES AND IMPROVEMENTS	10,348,161	687,975	6.65	34.97	33.47	0	2.86	295,957
343.00 PRIME MOVERS - GENERAL	46,607,129	3,095,020	6.64	33.00	31.56	0	3.03	1,412,196
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,681,037	714,418	6.69	34.96	33.47	0	2.86	305,478
<i>TOTAL NORTHERN PRESERVE SOLAR</i>	<i>67,636,327</i>	<i>4,497,413</i>	<i>6.65</i>				<i>2.98</i>	<i>2,013,631</i>
<i>ECHO RIVER SOLAR</i>								
341.00 STRUCTURES AND IMPROVEMENTS	11,101,047	637,663	5.74	34.97	33.47	0	2.86	317,490

## FLORIDA POWER &amp; LIGHT COMPANY

SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS UTILIZING BALANCES  
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ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	RESERVE RATIO (4)=(3)/(2)	AVERAGE LIFE		SETTLEMENT AGREEMENT		ESTIMATED ANNUAL ACCRUAL (9)
				SERVICE LIFE (5)	REMAINING LIFE (6)	NET SALVAGE (7)	DEPRECIATION RATES (8)	
343.00 PRIME MOVERS - GENERAL	70,393,231	4,041,495	5.74	33.00	31.56	0	3.03	2,132,915
345.00 ACCESSORY ELECTRIC EQUIPMENT	13,772,650	790,972	5.74	34.97	33.47	0	2.86	393,898
TOTAL ECHO RIVER SOLAR	95,266,929	5,470,130	5.74				2.99	2,844,303

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ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	RESERVE RATIO (4)=(3)/(2)	AVERAGE LIFE		SETTLEMENT AGREEMENT		ESTIMATED ANNUAL ACCRUAL (9)
				SERVICE LIFE (5)	REMAINING LIFE (6)	NET SALVAGE (7)	DEPRECIATION RATES (8)	
<i>HIBISCUS SOLAR</i>								
341.00 STRUCTURES AND IMPROVEMENTS	10,172,393	584,440	5.75	34.96	33.47	0	2.86	290,931
343.00 PRIME MOVERS - GENERAL	71,614,710	4,112,074	5.74	33.00	31.56	0	3.03	2,169,935
345.00 ACCESSORY ELECTRIC EQUIPMENT	13,566,958	779,317	5.74	34.96	33.47	0	2.86	388,016
<i>TOTAL HIBISCUS SOLAR</i>	<i>95,354,061</i>	<i>5,475,831</i>	<i>5.74</i>				<i>2.99</i>	<i>2,848,882</i>
<i>OSPREY SOLAR</i>								
341.00 STRUCTURES AND IMPROVEMENTS	6,531,482	720,233	11.03	34.96	31.47	0	2.86	186,807
343.00 PRIME MOVERS - GENERAL	65,346,022	9,442,614	14.45	33.00	29.65	0	3.03	1,980,045
345.00 ACCESSORY ELECTRIC EQUIPMENT	16,486,287	1,818,258	11.03	34.96	31.47	0	2.86	471,524
<i>TOTAL OSPREY SOLAR</i>	<i>88,363,791</i>	<i>11,981,105</i>	<i>13.56</i>				<i>2.99</i>	<i>2,638,376</i>
<i>SOUTHFORK SOLAR</i>								
341.00 STRUCTURES AND IMPROVEMENTS	11,166,673	641,574	5.75	34.01	32.51	0	2.94	328,300
343.00 PRIME MOVERS - GENERAL	71,644,441	4,114,208	5.74	32.15	30.72	0	3.11	2,228,142
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,334,418	823,439	5.74	34.01	32.51	0	2.94	421,432
<i>TOTAL SOUTHFORK SOLAR</i>	<i>97,145,532</i>	<i>5,579,221</i>	<i>5.74</i>				<i>3.07</i>	<i>2,977,874</i>
<i>TWIN LAKES SOLAR</i>								
341.00 STRUCTURES AND IMPROVEMENTS	10,703,227	710,738	6.64	34.97	33.47	0	2.86	306,112
343.00 PRIME MOVERS - GENERAL	55,155,440	3,660,338	6.64	33.00	31.56	0	3.03	1,671,210
345.00 ACCESSORY ELECTRIC EQUIPMENT	12,558,821	836,989	6.66	34.97	33.47	0	2.86	359,182
<i>TOTAL TWIN LAKES SOLAR</i>	<i>78,417,488</i>	<i>5,208,065</i>	<i>6.64</i>				<i>2.98</i>	<i>2,336,504</i>
<i>BLUE HERON SOLAR</i>								
341.00 STRUCTURES AND IMPROVEMENTS	7,023,285	466,430	6.64	34.97	33.47	0	2.86	200,866
343.00 PRIME MOVERS - GENERAL	60,331,387	4,006,127	6.64	33.00	31.56	0	3.03	1,828,041
345.00 ACCESSORY ELECTRIC EQUIPMENT	11,918,843	791,622	6.64	34.97	33.47	0	2.86	340,879
<i>TOTAL BLUE HERON SOLAR</i>	<i>79,273,516</i>	<i>5,264,179</i>	<i>6.64</i>				<i>2.99</i>	<i>2,369,786</i>
<i>BLUE INDIGO SOLAR</i>								
341.00 STRUCTURES AND IMPROVEMENTS	10,483,623	519,212	4.95	34.95	33.47	0	2.86	299,935
343.00 PRIME MOVERS - GENERAL	67,445,612	3,330,745	4.94	32.99	31.57	0	3.03	2,044,407
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,931,260	540,259	4.94	34.95	33.47	0	2.86	312,758
<i>TOTAL BLUE INDIGO SOLAR</i>	<i>88,860,495</i>	<i>4,390,215</i>	<i>4.94</i>				<i>2.99</i>	<i>2,657,100</i>
<i>BLUE SPRINGS SOLAR</i>								
341.00 STRUCTURES AND IMPROVEMENTS	9,275,184	13,024	0.14	34.97	34.47	0	2.86	265,270
343.00 PRIME MOVERS - GENERAL	72,346,434	101,586	0.14	33.00	32.52	0	3.03	2,192,097
345.00 ACCESSORY ELECTRIC EQUIPMENT	11,130,221	15,629	0.14	34.97	34.47	0	2.86	318,324
<i>TOTAL BLUE SPRINGS SOLAR</i>	<i>92,751,839</i>	<i>130,239</i>	<i>0.14</i>				<i>2.99</i>	<i>2,775,691</i>
<i>COTTON CREEK SOLAR</i>								
341.00 STRUCTURES AND IMPROVEMENTS	9,960,093	13,986	0.14	34.96	34.47	0	2.86	284,859
343.00 PRIME MOVERS - GENERAL	77,688,725	109,088	0.14	33.00	32.52	0	3.03	2,353,968
345.00 ACCESSORY ELECTRIC EQUIPMENT	11,952,111	16,783	0.14	34.97	34.47	0	2.86	341,830
<i>TOTAL COTTON CREEK SOLAR</i>	<i>99,600,929</i>	<i>139,856</i>	<i>0.14</i>				<i>2.99</i>	<i>2,980,657</i>
<i>CATTLE RANCH SOLAR</i>								
341.00 STRUCTURES AND IMPROVEMENTS	9,573,676	636,415	6.65	34.96	33.47	0	2.86	273,811
343.00 PRIME MOVERS - GENERAL	54,065,008	3,590,027	6.64	33.00	31.56	0	3.03	1,638,213
345.00 ACCESSORY ELECTRIC EQUIPMENT	12,233,840	615,120	5.03	34.96	33.47	0	2.86	349,894
<i>TOTAL CATTLE RANCH SOLAR</i>	<i>75,872,524</i>	<i>4,841,562</i>	<i>6.38</i>				<i>2.98</i>	<i>2,261,918</i>
<i>OKEECHOBEE SOLAR</i>								
341.00 STRUCTURES AND IMPROVEMENTS	12,640,420	725,180	5.74	34.97	33.47	0	2.86	361,516
343.00 PRIME MOVERS - GENERAL	71,005,144	4,065,097	5.73	33.00	31.56	0	3.03	2,151,456

## FLORIDA POWER &amp; LIGHT COMPANY

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ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	RESERVE RATIO (4)=(3)/(2)	AVERAGE LIFE		SETTLEMENT AGREEMENT		ESTIMATED ANNUAL ACCRUAL (9)
				SERVICE LIFE (5)	REMAINING LIFE (6)	NET SALVAGE (7)	DEPRECIATION RATES (8)	
345.00 ACCESSORY ELECTRIC EQUIPMENT	15,836,808	908,044	5.73	34.97	33.47	0	2.86	452,933
TOTAL OKEECHOBEE SOLAR	99,482,373	5,698,321	5.73				2.98	2,965,905

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ACCOUNT (1)	ORIGINAL COST	BOOK	RESERVE RATIO (4)=(3)/(2)	AVERAGE LIFE		SETTLEMENT AGREEMENT		ESTIMATED
	AS OF	DEPRECIATION		SERVICE	REMAINING	NET	DEPRECIATION	ANNUAL
	DECEMBER 31, 2021	RESERVE						
(2)	(3)	(5)	(6)	(7)	(8)	(9)		
NASSAU SOLAR								
341.00 STRUCTURES AND IMPROVEMENTS	6,014,604	211,138	3.51	34.96	33.47	0	2.86	172,018
343.00 PRIME MOVERS - GENERAL	60,660,192	2,129,425	3.51	33.00	31.56	0	3.03	1,838,004
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,162,083	321,627	3.51	34.96	33.47	0	2.86	262,036
TOTAL NASSAU SOLAR	75,836,879	2,662,190	3.51				3.00	2,272,058
UNION SPRINGS SOLAR								
341.00 STRUCTURES AND IMPROVEMENTS	5,834,273	204,807	3.51	34.97	33.47	0	2.86	166,860
343.00 PRIME MOVERS - GENERAL	58,841,465	2,065,581	3.51	33.00	31.56	0	3.03	1,782,896
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,887,384	311,984	3.51	34.97	33.47	0	2.86	254,179
TOTAL UNION SPRINGS SOLAR	73,563,122	2,582,372	3.51				3.00	2,203,935
SUNSHINE GATEWAY SOLAR								
341.00 STRUCTURES AND IMPROVEMENTS	5,114,382	366,084	7.16	34.96	32.47	0	2.86	146,286
343.00 PRIME MOVERS - GENERAL	73,937,493	5,309,306	7.18	33.00	30.60	0	3.03	2,240,308
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,342,553	740,585	7.16	34.96	32.47	0	2.86	295,819
TOTAL SUNSHINE GATEWAY SOLAR	89,394,428	6,415,976	7.18				3.00	2,682,413
IBIS SOLAR								
341.00 STRUCTURES AND IMPROVEMENTS	5,452,354	390,515	7.16	34.96	32.47	0	2.86	155,949
343.00 PRIME MOVERS - GENERAL	75,075,951	5,382,307	7.17	33.00	30.60	0	3.03	2,274,802
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,936,762	784,071	7.17	34.96	32.47	0	2.86	312,792
TOTAL IBIS SOLAR	91,465,068	6,556,893	7.17				3.00	2,743,543
SWEETBAY SOLAR								
341.00 STRUCTURES AND IMPROVEMENTS	10,985,672	731,085	6.65	34.96	33.47	0	2.86	314,192
343.00 PRIME MOVERS - GENERAL	47,942,137	3,185,978	6.65	33.00	31.56	0	3.03	1,452,660
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,954,497	729,072	6.66	34.96	33.47	0	2.86	313,301
TOTAL SWEETBAY SOLAR	69,882,306	4,646,135	6.65				2.98	2,080,153
TRAILSIDE SOLAR								
341.00 STRUCTURES AND IMPROVEMENTS	5,788,769	203,210	3.51	34.96	33.47	0	2.86	165,559
343.00 PRIME MOVERS - GENERAL	58,382,537	2,049,470	3.51	33.00	31.56	0	3.03	1,768,991
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,818,068	309,551	3.51	34.96	33.47	0	2.86	252,197
TOTAL TRAILSIDE SOLAR	72,989,374	2,562,231	3.51				3.00	2,186,747
KROME SOLAR								
341.00 STRUCTURES AND IMPROVEMENTS	5,014,119	359,192	7.16	34.96	32.47	0	2.86	143,404
343.00 PRIME MOVERS - GENERAL	67,592,052	4,842,031	7.16	33.00	30.60	0	3.03	2,048,040
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,107,429	724,057	7.16	34.96	32.47	0	2.86	289,073
TOTAL KROME SOLAR	82,713,601	5,925,281	7.16				3.00	2,480,517
SABAL PALM SOLAR								
341.00 STRUCTURES AND IMPROVEMENTS	6,169,890	146,836	2.38	34.97	34.47	0	2.86	176,459
343.00 PRIME MOVERS - GENERAL	62,226,324	1,480,914	2.38	33.00	32.52	0	3.03	1,885,458
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,398,631	223,676	2.38	34.97	34.47	0	2.86	268,801
TOTAL SABAL PALM SOLAR	77,794,845	1,851,426	2.38				3.00	2,330,718
DISCOVERY SOLAR ENERGY CENTER								
341.00 STRUCTURES AND IMPROVEMENTS	6,771,282	142,312	2.10	34.96	34.47	0	2.86	193,659
343.00 PRIME MOVERS - GENERAL	68,291,658	1,435,287	2.10	33.00	32.52	0	3.03	2,069,237
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,314,736	216,785	2.10	34.97	34.47	0	2.86	295,001
TOTAL DISCOVERY SOLAR ENERGY CENTER	85,377,677	1,794,385	2.10				3.00	2,557,897
RODEO SOLAR ENERGY CENTER								
341.00 STRUCTURES AND IMPROVEMENTS	5,920,649	157,093	2.65	34.96	34.47	0	2.86	169,331
343.00 PRIME MOVERS - GENERAL	59,712,606	1,584,360	2.65	33.00	32.52	0	3.03	1,809,292



## FLORIDA POWER &amp; LIGHT COMPANY

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ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	RESERVE RATIO (4)=(3)/(2)	AVERAGE LIFE		SETTLEMENT AGREEMENT		ESTIMATED ANNUAL ACCRUAL (9)
				SERVICE LIFE (5)	REMAINING LIFE (6)	NET SALVAGE (7)	DEPRECIATION RATES (8)	
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,018,960	239,301	2.65	34.97	34.47	0	2.86	257,942
TOTAL RODEO SOLAR ENERGY CENTER	74,652,215	1,980,754	2.65				3.00	2,236,565

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ACCOUNT	ORIGINAL COST	BOOK	RESERVE	AVERAGE LIFE		SETTLEMENT AGREEMENT			ESTIMATED
	AS OF	DEPRECIATION		SERVICE	REMAINING	NET	DEPRECIATION	ANNUAL	
	DECEMBER 31, 2021	RESERVE							LIFE
(1)	(2)	(3)	(4)=(3)/(2)	(5)	(6)	(7)	(8)	(9)	
MAGNOLIA SPRINGS SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	5,912,250	185,925	3.14	34.94	33.47	0	2.86	169,221	
343.00 PRIME MOVERS - GENERAL	59,627,899	1,875,144	3.14	32.98	31.57	0	3.03	1,808,041	
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,006,166	283,221	3.14	34.94	33.47	0	2.86	257,775	
TOTAL MAGNOLIA SPRINGS SOLAR	74,546,315	2,344,289	3.14				3.00	2,235,037	
EGRET SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	5,777,200	202,804	3.51	34.97	33.47	0	2.86	165,228	
343.00 PRIME MOVERS - GENERAL	58,265,855	2,045,374	3.51	33.00	31.56	0	3.03	1,765,455	
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,800,444	308,932	3.51	34.96	33.47	0	2.86	251,693	
TOTAL EGRET SOLAR	72,843,499	2,557,110	3.51				3.00	2,182,376	
PELICAN SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	5,820,043	154,834	2.66	34.97	34.47	0	2.86	166,453	
343.00 PRIME MOVERS - GENERAL	58,697,947	1,561,580	2.66	33.00	32.52	0	3.03	1,778,548	
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,865,707	235,860	2.66	34.97	34.47	0	2.86	253,559	
TOTAL PELICAN SOLAR	73,383,697	1,952,274	2.66				3.00	2,198,560	
LAKESIDE SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	5,589,068	196,200	3.51	34.97	33.47	0	2.86	159,847	
343.00 PRIME MOVERS - GENERAL	56,368,458	1,978,768	3.51	33.00	31.56	0	3.03	1,707,964	
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,513,862	298,872	3.51	34.97	33.47	0	2.86	243,496	
TOTAL LAKESIDE SOLAR	70,471,389	2,473,839	3.51				3.00	2,111,307	
PALM BAY SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	6,582,440	156,918	2.38	34.96	34.47	0	2.86	188,258	
343.00 PRIME MOVERS - GENERAL	66,387,096	1,582,593	2.38	33.00	32.52	0	3.03	2,011,529	
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,027,072	239,034	2.38	34.97	34.47	0	2.86	286,774	
TOTAL PALM BAY SOLAR	82,996,609	1,978,545	2.38				3.00	2,486,561	
WILLOW SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	5,903,950	123,948	2.10	34.97	34.47	0	2.86	168,853	
343.00 PRIME MOVERS - GENERAL	59,544,195	1,250,076	2.10	33.00	32.52	0	3.03	1,804,189	
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,993,524	188,811	2.10	34.97	34.47	0	2.86	257,215	
TOTAL WILLOW SOLAR	74,441,669	1,562,835	2.10				3.00	2,230,257	
ORANGE BLOSSOM									
341.00 STRUCTURES AND IMPROVEMENTS	6,096,174	110,925	1.82	34.96	34.47	0	2.86	174,351	
343.00 PRIME MOVERS - GENERAL	61,482,860	1,118,733	1.82	33.00	32.52	0	3.03	1,862,931	
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,286,339	168,973	1.82	34.97	34.47	0	2.86	265,589	
TOTAL ORANGE BLOSSOM	76,865,372	1,398,630	1.82				3.00	2,302,871	
FORT DRUM SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	5,812,846	106,002	1.82	34.97	34.47	0	2.86	166,247	
343.00 PRIME MOVERS - GENERAL	58,625,369	1,069,080	1.82	33.00	32.52	0	3.03	1,776,349	
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,854,745	161,473	1.82	34.96	34.47	0	2.86	253,246	
TOTAL FORT DRUM SOLAR	73,292,960	1,336,555	1.82				3.00	2,195,842	
VOLUNTARY SOLAR PARTNERSHIP									
341.00 STRUCTURES AND IMPROVEMENTS	23,024	2,269	9.85	36.14	31.53	0	2.77	637	
343.00 PRIME MOVERS - GENERAL	34,777,903	2,993,793	8.61	32.26	29.75	0	3.10	1,078,034	
345.00 ACCESSORY ELECTRIC EQUIPMENT	4,369,074	341,309	7.81	34.02	31.51	0	2.94	128,439	
TOTAL VOLUNTARY SOLAR PARTNERSHIP	39,170,001	3,337,370	8.52				3.08	1,207,110	
C & I SOLAR PARTNERSHIP									
343.00 PRIME MOVERS - GENERAL	8,215,941	1,525,812	18.57	32.98	27.74	0	3.03	249,133	
345.00 ACCESSORY ELECTRIC EQUIPMENT	5,939,006	1,139,857	19.19	34.95	29.47	0	2.86	169,911	

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ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	RESERVE RATIO (4)=(3)/(2)	AVERAGE LIFE		SETTLEMENT AGREEMENT		ESTIMATED ANNUAL ACCRUAL (9)
				SERVICE LIFE (5)	REMAINING LIFE (6)	NET SALVAGE (7)	DEPRECIATION RATES (8)	
TOTAL C & I SOLAR PARTNERSHIP	14,154,947	2,665,669	18.83				2.96	419,044

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SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS UTILIZING BALANCES  
AS OF DECEMBER 31, 2021 AND SETTLEMENT AGREEMENT DEPRECIATION RATES

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	RESERVE RATIO (4)=(3)/(2)	AVERAGE LIFE		SETTLEMENT AGREEMENT		ESTIMATED ANNUAL ACCRUAL (9)
				SERVICE LIFE (5)	REMAINING LIFE (6)	NET SALVAGE (7)	DEPRECIATION RATES (8)	
<i>NEW SOLAR 2021</i>								
341.00 STRUCTURES AND IMPROVEMENTS	43,524,439	68,471	0.16	34.97	34.47	0	2.86	1,244,799
343.00 PRIME MOVERS - GENERAL	438,965,030	705,472	0.16	33.00	32.52	0	3.03	13,300,640
345.00 ACCESSORY ELECTRIC EQUIPMENT	66,301,046	104,302	0.16	34.97	34.47	0	2.86	1,896,210
<i>TOTAL NEW SOLAR 2021</i>	<u>548,790,515</u>	<u>878,245</u>	<i>0.16</i>				<i>3.00</i>	<u>16,441,649</u>
<b>TOTAL SOLAR PRODUCTION PLANT</b>	<b>4,869,802,677</b>	<b>502,678,218</b>	<b>10.32</b>				<b>2.97</b>	<b>144,704,005</b>
<b>ENERGY STORAGE</b>								
348.00 ENERGY STORAGE EQUIPMENT	453,716,379	21,622,200	4.77	20.00	19.11	0	5.00	22,685,819
<b>TOTAL ENERGY STORAGE</b>	<u>453,716,379</u>	<u>21,622,200</u>	<b>4.77</b>				<b>5.00</b>	<u>22,685,819</u>
<b>TOTAL PRODUCTION PLANT</b>	<b>29,260,667,205</b>	<b>7,223,118,453</b>	<b>24.69</b>				<b>3.20</b>	<b>937,791,229</b>

## FLORIDA POWER &amp; LIGHT COMPANY

SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS UTILIZING BALANCES  
AS OF DECEMBER 31, 2021 AND SETTLEMENT AGREEMENT DEPRECIATION RATES

				SETTLEMENT AGREEMENT				
ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	RESERVE RATIO (4)=(3)/(2)	AVERAGE LIFE		NET SALVAGE	DEPRECIATION RATES	ESTIMATED ANNUAL ACCRUAL
				SERVICE LIFE	REMAINING LIFE			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
TRANSMISSION PLANT								
350.20 EASEMENTS	271,402,574	53,752,626	19.81	100.00	77.28	0	1.00	2,714,026
352.00 STRUCTURES AND IMPROVEMENTS	343,077,022	45,715,350	13.33	69.93	62.34	(15)	1.64	5,641,902
353.00 STATION EQUIPMENT	2,928,897,434	491,536,323	16.78	44.05	36.36	0	2.27	66,485,972
353.10 STATION EQUIPMENT - STEP-UP TRANSFORMERS	483,088,284	77,129,854	15.97	38.02	31.03	0	2.63	12,705,222
354.00 TOWERS AND FIXTURES	167,917,205	66,984,617	39.89	69.93	58.42	(15)	1.64	2,761,398
355.00 POLES AND FIXTURES	2,338,863,733	401,419,421	17.16	59.88	52.69	(40)	2.34	54,682,634
356.00 OVERHEAD CONDUCTORS AND DEVICES	1,515,639,748	286,961,568	18.93	59.88	52.66	(45)	2.42	36,701,216
357.00 UNDERGROUND CONDUIT	157,775,772	31,585,979	20.02	64.94	50.94	0	1.54	2,429,747
358.00 UNDERGROUND CONDUCTORS AND DEVICES	205,572,397	40,146,865	19.53	64.94	51.32	(20)	1.85	3,798,978
359.00 ROADS AND TRAILS	133,034,358	36,494,484	27.43	75.19	55.09	(10)	1.46	1,946,293
TOTAL TRANSMISSION PLANT	8,545,268,527	1,531,727,087	17.92				2.22	189,867,388
DISTRIBUTION PLANT								
361.00 STRUCTURES AND IMPROVEMENTS	363,420,972	84,990,629	23.39	69.93	57.50	(15)	1.64	5,976,458
362.00 STATION EQUIPMENT	3,025,803,566	633,794,806	20.95	51.02	41.10	(5)	2.06	62,271,037
363.00 ENERGY STORAGE EQUIPMENT	4,250,951	2,123,740	49.96	20.00	15.20	0	5.00	212,548
364.10 POLES, TOWERS AND FIXTURES - WOOD	1,791,157,643	521,130,216	29.09	44.05	33.42	(60)	3.63	65,054,027
364.20 POLES, TOWERS AND FIXTURES - CONCRETE	1,666,735,268	108,741,707	6.52	55.87	51.11	(60)	2.86	47,735,298
365.00 OVERHEAD CONDUCTORS AND DEVICES	4,102,150,836	569,946,634	13.89	54.95	48.76	(60)	2.91	119,454,632
366.60 UNDERGROUND CONDUIT - DUCT SYSTEM	2,294,405,710	464,454,245	20.24	69.93	55.73	0	1.43	32,810,002
366.70 UNDERGROUND CONDUIT - DIRECT BURIED	121,915,197	36,665,335	30.07	54.95	39.70	0	1.82	2,218,857
367.60 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM	2,802,292,502	477,826,171	17.05	46.08	38.32	0	2.17	60,809,747
367.70 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED	916,624,605	317,517,773	34.64	45.05	33.37	0	2.22	20,349,066
368.00 LINE TRANSFORMERS	3,493,242,494	1,015,267,810	29.06	40.00	31.88	(15)	2.87	100,430,387
369.10 SERVICES - OVERHEAD	419,369,727	173,870,371	41.46	55.87	44.44	(85)	3.31	13,887,429
369.60 SERVICES - UNDERGROUND	1,365,020,244	426,898,969	31.27	54.95	43.18	(15)	2.09	28,569,874
370.00 METERS	158,265,169	104,122,480	65.79	40.00	22.96	(20)	3.00	4,747,955
370.10 METERS - AMI	838,456,573	337,828,276	40.29	20.00	12.60	(20)	6.00	50,307,394
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES	105,497,866	36,663,289	34.75	30.03	22.65	(10)	3.66	3,864,387
371.40 ELECTRIC VEHICLE CHARGERS	10,589,732	128,746	1.22	14.99	14.28	0	6.67	706,335
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	777,697,220	80,158,373	10.31	39.06	33.14	(10)	2.82	21,899,954
TOTAL DISTRIBUTION PLANT	24,256,896,274	5,392,129,569	22.23				2.64	641,305,387
GENERAL PLANT								
390.00 STRUCTURES AND IMPROVEMENTS	795,906,054	162,154,236	20.37	59.88	49.23	10	1.50	11,962,468
392.10 AUTOMOBILES	16,848,883	11,757,061	69.78	7.04	3.53	20	11.37	1,915,760
392.20 LIGHT TRUCKS	80,399,479	35,798,655	44.53	9.01	4.64	20	8.88	7,140,960
392.30 HEAVY TRUCKS	406,416,668	159,067,611	39.14	13.00	7.80	20	6.15	25,001,996
392.40 TRACTOR TRAILERS	4,637,374	1,731,984	37.35	9.89	5.83	20	8.09	375,204
392.90 TRAILERS	38,444,581	8,381,225	21.80	20.01	14.92	20	4.00	1,536,874
396.10 POWER OPERATED EQUIPMENT	6,977,625	3,046,502	43.66	13.01	7.92	20	6.15	429,141
397.80 COMMUNICATION EQUIPMENT - FIBER OPTICS	77,992,649	24,298,598	31.15	25.00	18.45	0	4.00	3,119,706
TOTAL GENERAL PLANT	1,427,623,313	406,235,874	28.46				3.61	51,482,109
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT	34,229,788,115	7,330,092,530	21.41				2.58	882,654,884
TOTAL DEPRECIABLE PLANT	63,490,455,320	14,553,210,983	22.92				2.87	1,820,446,113

**QUESTION:**

Please refer to the SA, Exhibit E “Dismantlement Accruals Using RSAM Lives Effective January 1, 2022.” Lines 29 and 30 show the “Revised Annual Accrual” associated with Scherer – Unit 3 (Coal Combustion Residuals) and Scherer – Unit 4 (Coal Combustion Residuals). Given that these two items are not affected by the RSAM lives which address the life spans of nuclear, combined cycle and solar plants, please explain why the revised annual accrual for these two plant items are also reduced as compared with FPL’s proposed annual accrual amounts appearing in Exhibit JTK-1 (Corrected), page 23 of 171, and Corrected Exhibit KF-5, page 1 of 3.

**RESPONSE:**

As discussed in Witness Ferguson’s Direct Testimony (Page 25 Lines 12-15), “[a]s reflected on Exhibit KF-5, FPL has proposed transfers of reserve balances from the units that either had excess reserves or were the furthest from retirement to the units that are closest to retirement or are in the process of being dismantled.”

FPL proposed utilizing dismantlement reserve transfers to minimize the calculated incremental dismantlement accrual and has maintained this methodology using RSAM lives. Please see FPL’s updated RSAM view of Exhibit KF-5 (including updated transfers), which FPL provided in response to Staff’s Fifteenth Set of Interrogatories, No. 200.

The extension of certain production plant lives produced additional excess theoretical reserves, which were re-allocated to units that are closest to retirement or are in the process of being dismantled. This resulted in additional reserves being allocated to Scherer – Unit 3 (Coal Combustion Residuals) and Scherer – Unit 4 (Coal Combustion Residuals), which, in turn, resulted in a lower required accrual.

**DECLARATION**

I, Tiffany C. Cohen, co-sponsored the answer to Data Request No. 1 from Staff's Third Data Request 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 answer identified above, and that the facts stated therein are true.

*Tiffany Cohen*

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Tiffany C. Cohen

Date: 8/23/2021

**DECLARATION**

I, Keith Ferguson, sponsored the answers to Data Request Nos. 2-5 from Staff's Third Data Request 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.

  
\_\_\_\_\_  
Keith Ferguson

Date: August 23, 2021



**DECLARATION**

I, Liz Fuentes, co-sponsored the answer to Data Request No. 1 from Staff's Third Data Request 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 answer identified above, and that the facts stated therein are true.

  
\_\_\_\_\_  
Liz Fuentes

Date: 8/23/2021