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FPL's Response to Staff's First Interrogatories Nos. 1–10, 11–14, 17–19, 20–40.

(including attachments for Nos. 36, 37, and 39)

QUESTION:
Please refer to FPL's witness Silagy's direct testimony, page 9, lines 6 through 7. What is the time period that was used to determine that Gulf improved its service reliability SAIDI metric by 50 percent?

RESPONSE:
Gulf's SAIDI percent improvement referenced in FPL witness Silagy's direct testimony is supported by FPL witness Spoor's Exhibit MS-3, which shows Gulf Power's 50% improvement in FPSC T&D SAIDI since 2018 (compared to 2020).

Year	2018	2019	2020
T&D SAIDI	101.26	81.30	50.26

QUESTION:
Please refer to FPL's witness Chapel's direct testimony, page 26, lines 16 through 18.

a. Did the Utility's analysis of "logged" Commission complaints include close-out codes GI-02 for Warm Transfers and GI-72 for The 72 Hour Rule?

b. If not, why were those two close-out codes excluded from the analysis?

RESPONSE:
a. No, the analysis of "logged" FPSC complaints does not include complaints with close-out codes GI-02 for Warm Transfers or GI-72 Hour Rule.

b. The two referenced close-out codes were excluded from the analysis because those codes are not reflected in the Complaint Activity shown in the Florida Public Service Commission's Consumer Activity Reports. The information provided in FPL witness Chapel's direct testimony was based on a comparison of the Complaint Activity shown in the December 2010 and the December 2019 Consumer Activity Reports. Those Reports are shown below.

Electric Companies

Complaint Activity - December 2010

	Complaints Logged			
	Service*	Billing*	Total	Y-T-D
FLORIDA POWER & LIGHT COMPANY	3	11	14	346
FLORIDA PUBLIC UTILITIES COMPANY	1	1	2	48
GULF POWER COMPANY	0	1	1	17
PROGRESS ENERGY FLORIDA, INC.	21	13	34	520
TAMPA ELECTRIC COMPANY	7	9	16	165
TOTALS**	**32**	**35**	**67**	**1,096**

**Please see Definitions.*
***Does not include non-certificated complaints logged, complaints transferred via the telephone transfer-connect or e-transfer process, or complaints logged and resolved under the three-day rule.*

Electric Companies

Complaint Activity - December 2019

Company Name	Service*	Billing*	Total	Y-T-D
DUKE ENERGY	5	11	16	350
FLORIDA POWER & LIGHT COMPANY	1	5	6	124
FLORIDA PUBLIC UTILITIES COMPANY	0	0	0	28
GULF POWER COMPANY	0	0	0	14
TAMPA ELECTRIC COMPANY	1	1	2	101
TOTALS**	7	17	24	617

*Please see Definitions.

**Does not include non-certificated complaints logged, complaints transferred via the telephone transfer-connect or e-transfer process, or complaints logged and resolved under the three-day rule.

QUESTION:
Please refer to FPL's witness Reed's direct testimony, Exhibit JJR-5, pages 8 through 10. The Utility indicated the source used to develop the graphs was company-provided data. Is this company-provided data the same as the data contained within the Annual Reliability Reports the utilities file with the FPSC?

RESPONSE:
Yes, all SAIDI and SAIFI values shown on pages 8 and 9 of Exhibit JJR-5 are from the data of Distribution values reported within the Annual Reliability Reports that utilities file with the Florida Public Service Commission. The CAIDI values shown on page 10 of Exhibit JJR-5 are calculated manually from the SAIDI and SAIFI data (on page 8 and 9 of Exhibit JJR-5), which due to rounding caused CAIDI values to vary slightly (the majority were $1/10^{th}$ of a decimal) from reported values in the Annual Reliability Reports.

QUESTION:
ECRC

Please refer to FPL's witness Fuentes' direct testimony, Exhibit LF-4, page 8 of 8. Please explain why Gulf's Groundwater Contamination Investigation and Solid & Hazard Waste ECRC program had O&M expenses being recovered through base rates and not the ECRC.

RESPONSE:
Per Order No. PSC-94-0044-FOF-EI, which authorized the initial establishment of Gulf Power's ECRC, the Commission approved the recovery of incremental O&M expenses associated with Gulf Power's Groundwater Contamination Investigation and Solid & Hazard Waste program through its ECRC. Therefore, Gulf Power continued to recover the non-incremental portion of these program O&M expenses through its base rates.

QUESTION:
Storm Protection Plan (SPP) and Storm Cost Recovery (SCR)

Please refer to FPL witness Barrett's direct testimony, page 56 and paragraph six of the 2016 Settlement Agreement (page 13 of Order No. PSC-2016-0560-AS-EI). Is FPL requesting to continue using the SCR mechanism approved in the 2016 Settlement?

a. If so, under what authority can the Commission approve continuation of this portion of the 2016 Settlement?

b. If so, please explain why the Utility chose to request this continuation in the instant docket rather than a separate general proceeding.

c. Is the Company relying upon the 2016 Settlement Agreement terms and conditions as precedent? If not, please explain why FPL characterizes it as an extension of the existing framework.

RESPONSE:
Said slightly differently to ensure clarity, FPL is requesting approval of the SCR mechanism described in FPL exhibit REB-10. REB-10 reflects the SCR framework that has been approved by the Commission in connection with the last three base rate proceedings and which has been in place now for more than ten years.

a. FPL is not requesting that the Commission approve continuation of a portion of a settlement agreement; rather, FPL is requesting that the Commission approve the SCR as set forth in REB-10, if the Commission finds that it is reasonable and in the public interest, consistent with the Commission's broad authority to establish rates.

b. The request for approval of some form of storm cost recovery is necessary in the context of this base rate proceeding given that the existing settlement agreement would terminate upon the establishment of new rates in a general base rate proceeding. It also is consistent with the Company's request in each of the last two petitions for rate increase (2012, 2016).

c. The Company is not relying upon the 2016 Settlement Agreement terms and conditions as binding legal precedent; rather, the Company is requesting that the SCR mechanism as adopted by the Commission in the 2010, 2012, and 2016 settlement agreements and base rate proceedings be approved in this proceeding. To the extent FPL has characterized this as an extension of the existing framework, the intent is merely to indicate that if the Commission approves the SCR mechanism, as proposed, the Commission would be approving a framework that has been in effect for a number of years and has worked well – not that the Commission would be approving an extension of a portion of an agreement.

QUESTION:
Please refer to FPL witness Barrett's direct testimony, Exhibit REB-10 and Order No. PSC-2016-0560-AS-EI. Beyond the stated terms and conditions included in Exhibit REB-10, is the Utility requesting that any other components of the 2016 Settlement SCR Mechanism also be continued? If so, please provide the specific language from the 2016 Settlement Agreement that would be applicable.

RESPONSE:
The Company is requesting the framework as described on Exhibit REB-10.

QUESTION:
Please refer to FPL witness Barrett's direct testimony, page 56, lines 16 through page 57, line 4. Is the recovery of storm damage through an SCR mechanism, similar to the SCR mechanism approved in the 2016 Settlement, unique to FPL, or is it an activity other utilities conduct as well?

a. If so, should recovery of storm damage through an SCR mechanism be addressed through a rulemaking proceeding?

b. Has the Commission approved a similar utility specific SCR mechanism outside of a negotiated settlement? If yes, please identify the Order(s) and activities related to them.

RESPONSE:
FPL's proposal is filed in FPL's case for FPL and not on behalf of, or with the intended application to, other utilities. We defer to other utilities to address their own situation and submit appropriate proposals to the Commission for the recovery of storm damage costs.

a. Historically, the Commission has addressed storm damage recovery for specific utilities in base rate and other limited scope proceedings. While recovery of storm damage through an SCR mechanism is a topic that could be addressed through a rulemaking proceeding applicable to all IOUs, FPL submits that the timing of such a proceeding should occur after the conclusion of current base rate proceedings and that any resulting rule for effective dates be tailored to coincide with the specific circumstances of each IOU, such as the end of their respective settlement agreements or, in the case of FPL, the end of the proposed four year rate plan.

b. FPL has not undertaken a comprehensive review of prior Commission orders regarding storm cost recovery; however, consistent with is broad authority to approve the recovery of prudently incurred costs, including the costs associated with restoring service following storms, the Commission approved a similar utility-specific SCR mechanism for FPL in Orders No. PSC-05-0187-PCO-EI and PSC-05-0937-FOF-EI. The Commission has the authority to approve such a mechanism, whether part of a settlement agreement or proposed as part of either a base rate or limited scope proceeding.

QUESTION:
Please refer to FPL witness Barrett's direct testimony, page 56, lines 16 through page 57, line 4.

a. Would FPL be able to recover storm damage costs without the proposed SCR Mechanism?

b. If the SCR Mechanism were denied, what options would FPL have to seek recovery of storm related costs?

RESPONSE:
Prior to approval of the SCR mechanism by the Commission, FPL was forced to initiate storm restoration and then petition the Commission for a storm cost recovery surcharge. This approach did not provide an efficient way to initiate cost recovery, particularly in a time of crisis. The SCR accomplishes this while preserving the opportunity for a full review of the costs incurred. Without approval of an SCR mechanism, FPL would need to file for approval of a temporary surcharge following each storm. While possibly no different in outcome than the SCR mechanism, there has been value for all constituents as well as the Commission in knowing procedurally how storm cost recovery will be handled.

QUESTION:
Please refer to FPL's witness Bores' direct testimony, page 27, lines 18 through 23. FPL anticipates investing $2.1 billion from 2019 to 2022 in its Storm Protection Plan/Storm Hardening projects. Please list these individual projects, associated costs, project start date, and indicate whether the project will be recovered through base rates or the SPPCRC.

RESPONSE:
The $2.1 billion FPL anticipates investing in its Storm Protection Plan ("SPP")/Storm Hardening projects over the period 2019 to 2022 represents the sum of FPL's and Gulf Power's capital spend, including cost of removal, to be recovered through base rates in its Per Book rate case forecast. It does not include any capital expenditures expected to be recovered through FPL's or Gulf Power's storm protection plan cost recovery clauses ("SPPCRC") or the requested Company adjustment to move certain SPP capital expenditures from base to the SPPCRC (addressed by FPL witness Fuentes). Please see chart below for the costs included for each year in FPL's Per Book rate case forecast for the period 2019 through 2022:

Year	Amount ($ in billions)	SPP/Storm Hardening Project Costs Included in FPL's Per Book Rate Case Forecast
2019	$0.85	Capital Expenditures and Cost of Removal
2020	$0.96	Capital Expenditures and Cost of Removal
2021	$0.14	Capital Expenditures for the Gulf Power Transmission Inspection Program and Cost of Removal for all programs
2022	$0.15	Capital Expenditures for the Gulf Power Transmission Inspection Program and Cost of Removal for all programs
Total	**$2.1**	

For the requested individual project information for both FPL and Gulf Power for the period 2019 through 2022, please see the referenced Commission filings below. Note, FPL's Pole Inspections - Distribution Program; Structures/Other Equipment Inspections – Transmission Program are on-going annual compliance based programs for inspection that do not have project components and, instead, are completed on a cycle-basis throughout FPL's service area. Thus, individual project level details and associated costs are not available for these annual inspection programs.

- 2019 – Please refer to FPL & Gulf's Annual Reliability Filing on February 28, 2020 and March 2, 2020, respectively, located at http://www.psc.state.fl.us/ElectricNaturalGas/ElectricDistributionReliability.

- 2020 – Please refer to FPL and Gulf's 2021 Annual Status Report on Storm Protection Plan Programs and Projects filing on June 1, 2021. Specifically, refer to the report's appendix detailing 2020 projects.

- 2021 – Please refer to FPL's consolidated SPPCRC filing on May 3, 2021 (Docket No. 20210010-EI). Specifically, refer to Exhibit MJ-3 and MJ-4.

- 2022 – Please refer to FPL's consolidated SPPCRC filing on May 3, 2021 (Docket No. 20210010-EI). Specifically, refer to Exhibit MJ-5.

QUESTION:
Please refer to FPL's witness Spoor's direct testimony, page 41, lines 1 through 4.

a. The $83 million per year for 2022 and 2023 related to SPP O&M expense, is being moved from base rates to the SPPCRC. Does this amount include all distribution and transmission vegetation management and distribution undergrounding?

b. If not, please identify the amount of vegetation and undergrounding O&M expense to stay in base rates and explain why this amount will remain in base rates.

RESPONSE:
a.-b. Yes, the $83 million includes all distribution and transmission vegetation management O&M expenses for 2022 and 2023. Furthermore, it also includes all O&M expenses related to FPL and Gulf's Storm Protection Plan, specifically the Distribution Inspection Program, Transmission Inspection Program, Transmission Hardening, and Distribution Lateral Hardening Program.

QUESTION:
T&D

Please refer to FPL's witness Spoor's direct testimony, page 18, line 11 through page 21, line 18. Please provide the annual capital and O&M costs for each reliability initiative listed for 2019 through 2023.

RESPONSE:
Please see table below for the capital and O&M capital costs. 2019 and 2020 are Actuals costs. 2021 through 2023 are forecasted costs.

Reliability/Grid Modernization

Capital ($'s in Billions)

Description	**2019**	**2020**	**2021**	**2022**	**2023**
Smart Grid (AFS, ALS, FCI, Smart Grid	$ 0.18	$ 0.21	$ 0.21	$ 0.19	$ 0.19
UG Insp/Repair Programs	$ 0.00	$ 0.04	$ 0.01	$ 0.01	$ 0.01
Other (HH / PMT Insp/SubCable/Cable Rehab etc.)	$ 0.15	$ 0.16	$ 0.23	$ 0.18	$ 0.17
Total Distribution $BN	**$ 0.34**	**$ 0.42**	**$ 0.44**	**$ 0.39**	**$ 0.38**
Targeted assmts/maint/ prevention	$ 0.13	$ 0.15	$ 0.19	$ 0.23	$ 0.24
Major Projects Reliability	$ 0.37	$ 0.30	$ 0.58	$ 0.44	$ 0.44
Other (500kV/Rebuild Project)	$ 0.01	$ 0.00	$ 0.0	$ 0.0	$ 0.0
Total Transmission $BN	**$ 0.52**	**$ 0.45**	**$ 0.76**	**$ 0.67**	**$ 0.68**
NFRC	**$ 0.09**	**$ 0.28**	**$ 0.15**	**$ 0.07**	**$ 0.0**
Total $BN	**$ 0.94**	**$ 1.15**	**$ 1.36**	**$ 1.12**	**$ 1.06**

Reliability/Grid Modernization

O&M
($'s in Millions)

Description	**2019**	**2020**	**2021**	**2022**	**2023**
Smart Grid (AFS, ALS, FCI, Smart Grid	$ 2.7	$ 1.8	$ 2.4	$ 2.4	$ 2.4
UG Insp/Repair Programs	$ 0.9	$ 1.0	$ 0.6	$ 0.6	$ 0.6
Other (HH / PMT Insp/SubCable/Cable Rehab etc.)	$ 7.8	$ 5.6	$ 7.1	$ 7.3	$ 7.4
Total Distribution $MM	**$ 11.4**	**$ 8.4**	**$ 10.1**	**$ 10.3**	**$ 10.4**
Targeted assmts/maint/ prevention	$ 18.3	$ 17.4	$ 16.7	$ 16.7	$ 16.8
Major Projects Reliability	$ 0.0	$ 0.1	$ 0.0	$ 0.0	$ 0.0
Other (500kV/Rebuild Project)	$ 0.8	$ 0.7	$ 0.7	$ 0.6	$ 0.4
Total Transmission $MM	**$ 19.1**	**$ 18.2**	**$ 17.3**	**$ 17.2**	**$ 17.3**
NFRC	**$ 0.0**	**$ 0.0**	**$ 0.0**	**$ 0.0**	**$ 0.0**
Total $MM	**$ 30.5**	**$ 26.6**	**$ 27.4**	**$ 27.5**	**$ 27.7**

Storm Protection Plan ("SPP") – Vegetation Programs

O&M
($'s in Millions)

Description	**2019**	**2020**	**2021**	**2022**	**2023**
Vegetation Management - Distribution	$ 69.5	$ 65.5	$ 66.0	$ 64.9	$ 64.9
Vegetation Management - Transmission	$ 12.9	$ 11.4	$ 11.8	$ 11.8	$ 11.8
Total $MM	**$ 82.4**	**$ 77.0**	**$ 77.8**	**$ 76.7**	**$ 76.7**

QUESTION:
T&D Capital

Please refer to FPL's witness Spoor's direct testimony, page 38, line 12. Please explain and provide justification for the cost of removal expense for years 2021-2023.

RESPONSE:
The reference to page 38, line 12 of FPL witness Spoor's direct testimony relates to cost of removal associated with existing assets that will be removed as a result of FPL's storm hardening activities. FPL forecasted cost of removal for these activities by multiplying a historical average percent of cost of removal for storm hardening activities (determined by actual cost of removal to total actual capital costs) times forecasted total capital storm hardening costs for each year. Since the resulting forecasted cost of removal is based on historical information, FPL believes it is representative of the amount of cost of removal expected to be incurred in the future. Note, the Joint Motion of OPC, Gulf, FPL, and Walmart to approve the settlement agreement reached in Docket Nos. 20200070 and 20200071 provides that "FPL and Gulf will not seek recovery through the SPPCRC of either cost of removal or retirements incurred in 2021 related to existing assets." Furthermore, FPL will be consistent with this settlement agreement and not seek recovery through SPPCRC of either cost of removal or retirements incurred in 2022 and 2023.

QUESTION:
Please refer to FPL's witness Spoor's direct testimony, page 38, line 19 through page 39, line 3. Please complete the following table by providing the annual capital costs related to growth.

Growth Capital Costs ($Billions)						
Description	2019	2020	2021	2022	2023	2019-2023
New service lines						
Expansion and upgrades						
New streetlight systems						
Remaining						
Total						

RESPONSE:
Please refer to the table for the capital costs related to Growth.

Growth **Capital Costs ($Billions)**						
Description	**2019**	**2020**	**2021**	**2022**	**2023**	**2019-2023**
New service lines	$ 0.24	$ 0.24	$ 0.27	$ 0.28	$ 0.28	$ 1.32
Expansion and upgrades	$ 0.06	$ 0.10	$ 0.15	$ 0.20	$ 0.26	$ 0.77
New streetlight systems	$ 0.01	$ 0.00	$ 0.01	$ 0.01	$ 0.01	$ 0.03
Remaining	$ 0.55	$ 0.65	$ 0.97	$ 0.78	$ 0.79	$ 3.74
Total	**$ 0.87**	**$ 0.99**	**$ 1.40**	**$ 1.26**	**$ 1.35**	**$ 5.86**

QUESTION:
Please refer to FPL's witness Spoor's direct testimony, page 40, lines 2 through 5, and witness Bores' direct testimony, page 38, lines 8 through 11. Please reconcile the capital costs of rebuilding the 500 kV transmission system.

RESPONSE:
The $1.41 billion referenced in FPL witness Bores' direct testimony, Page 38, lines 8 through 11 ties to the amounts presented by FPL witness Spoor in his direct testimony on Page 37, lines 17-18, specifically row "Reliability/Grid Modernization" of $1.06 billion in 2023 plus row "Grid Servicing/Support" of $0.35 billion in 2023 ($1.06B + $0.35B = $1.41B).

The reference by FPL witness Spoor's direct testimony, page 40, lines 2 through 5 represents only a subset of the total outlined by witness Bores.

QUESTION:
T&D O&M

Please refer to FPL's witness Spoor's direct testimony, page 40, lines 22 through 23. Please reconcile the forecasted $289.7 million and $295.4 million with the amounts provided in Schedule C-41 for years 2022 and 2023.

RESPONSE:
The projected $289.7 million and $295.4 million transmission and distribution operations & maintenance (O&M) expenses discussed on Page 40 of Witness Spoor's testimony represent only transmission and distribution O&M expenses associated with the FPL Power Delivery business unit. The MFR Schedule C-41 includes all transmission and distribution O&M expenses, including not only Power Delivery but also the O&M expenses of other business units that provide transmission and distribution services.

QUESTION:
Energy Storage

Please refer to FPL's witness Valle's direct testimony, Exhibit MV-8.

a. Please provide the estimated annual O&M costs of the Hydrogen Pilot.

b. Please provide the Pilot's end date.

c. Please explain what is meant by "operational synergies"

d. Please explain the anticipated impacts of the hydrogen fuel mix on the combustion turbine, including O&M costs, service life, capacity, and the turbine's warranty.

e. Please provide the Pilot's physical hydrogen storage capacity.

RESPONSE:

a. Average O&M costs of the Hydrogen pilot are currently estimated at approximately $800k per year or $0.24/kg.

b. The end date has not yet been formally determined. However, the pilot is not anticipated to last more than ten years without further analysis.

c. Operational synergies mean operating the hydrogen production facility in combination with the solar field and combined cycle facility to optimize operations and maintenance costs.

d. At a 5% hydrogen fuel mix, no material impacts are anticipated to the combustion turbine O&M costs, service life or capacity. No impact is anticipated to the combustion turbine's warranty, as the warranty period will expire prior to the pilot project's in-service date.

e. The basis used for the pilot project's physical hydrogen storage capacity is approximately 20,000 kilograms of hydrogen, subject to optimization during design of the project.

QUESTION:
Energy Storage

Please refer to FPL's witness Valle's direct testimony, Exhibit MV-8. As part of your response, please explain the following calculations.

a. Please provide the Pilot's total energy storage capacity.

b. Please provide the estimated annual fuel savings.

c. Please provide the estimated total electrical efficiency.

d. Please provide the estimated annual volume of hydrogen produced.

e. Please provide the estimated cost efficiency.

f. Please provide the estimated annual volume and cost of water consumed by electrolysis.

g. Please provide the estimated gallons of water consumed per kWh of electricity produced by the combustion turbine, assuming a 5 percent hydrogen fuel mix.

h. Please provide the estimated annual value of oxygen produced by the Pilot and explain why the oxygen is not being captured.

RESPONSE:
a. The basis used for the pilot project's total energy storage capacity is approximately 670 MWh, subject to optimization during design of the project.

b. Based on an estimated annual capacity factor of 80% and operating at the 5% hydrogen fuel mix, the annual reduction in natural gas consumption for a combustion turbine is approximately 1,175,000 MMBtu/yr.

c. The total electrical efficiency to convert captured energy, create hydrogen and burn it in the combined cycle unit to create electricity will be approximately 38%.

d. Assuming the electrolyzer operates at an 80% annual capacity factor, the estimated hydrogen production would be approximately 3.2 million kilograms of hydrogen.

e. It is not anticipated that the hydrogen pilot will be cost effective versus burning 100% natural gas during the pilot. In the future, the cost effectiveness of hydrogen vs. natural gas as a fuel in a combined cycle facility is dependent on, among other things, the capital costs of the electrolyzer, the price of natural gas, the cost of carbon emissions and the cost of the input energy to the electrolyzer.

f. Assuming the electrolyzer operates at an 80% annual capacity factor, the estimated annual volume of water consumed by the electrolyzer is approximately 16 million gallons. The estimated annual cost to treat this water is approximately $20,000.

g. The estimated gallons of water consumed by the electrolyzer per kWh of electricity produced by the combustion turbine at the 5% hydrogen fuel blend is about 0.006 gal/kWh.

h. Assuming the electrolyzer operates at an 80% annual capacity factor, the estimated annual production of oxygen is approximately 26 million kilograms. To date, no market for the capture and transport of the oxygen byproduct has been identified, but FPL can analyze opportunities as future markets are identified.

QUESTION:
Referring to witness Allis' Direct Testimony, Exhibit NWA-1, pages 101 and 102 of 787, please provide the calculation of the Theoretical Reserve Balance as of December 31, 2021 for the following accounts:

352	Structures and Improvements
353	Station Equipment
354	Towers and Fixtures
361	Structures and Improvements
362	Station Equipment
366.6	Underground Conduit - Duct System
371.4	Electric Vehicle Chargers
390	Structures & Improvements
392.4	Transportation - Tractor Trailers

RESPONSE:
Refer to Attachment 1 to this response for the calculation of the theoretical reserve balance for these accounts.

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 70-R1.5							
NET SALVAGE PERCENT.. -15							
1941	97,755.32	70.00	1.43	1,607.59	17.98	0.7431	83,543
1942	5,216.55	70.00	1.43	85.79	18.38	0.7374	4,424
1943	2,753.18	70.00	1.43	45.28	18.78	0.7317	2,317
1944	161.53	70.00	1.43	2.66	19.19	0.7259	135
1945	7,418.18	70.00	1.43	121.99	19.61	0.7199	6,141
1946	395.84	70.00	1.43	6.51	20.03	0.7139	325
1947	6.88	70.00	1.43	0.11	20.47	0.7076	6
1948	9,592.21	70.00	1.43	157.74	20.90	0.7014	7,738
1949	22,630.11	70.00	1.43	372.15	21.35	0.6950	18,087
1950	2,383.16	70.00	1.43	39.19	21.81	0.6884	1,887
1951	3,211.99	70.00	1.43	52.82	22.27	0.6819	2,519
1952	8,088.84	70.00	1.43	133.02	22.74	0.6751	6,280
1953	16,449.26	70.00	1.43	270.51	23.22	0.6683	12,642
1954	18,946.11	70.00	1.43	311.57	23.70	0.6614	14,411
1955	20,032.69	70.00	1.43	329.44	24.19	0.6544	15,076
1956	22,789.76	70.00	1.43	374.78	24.69	0.6473	16,964
1957	123,829.91	70.00	1.43	2,036.38	25.20	0.6400	91,139
1958	121,806.14	70.00	1.43	2,003.10	25.71	0.6327	88,628
1959	43,969.08	70.00	1.43	723.07	26.24	0.6251	31,610
1960	44,589.82	70.00	1.43	733.28	26.76	0.6177	31,675
1961	76,921.14	70.00	1.43	1,264.97	27.30	0.6100	53,960
1962	28,341.62	70.00	1.43	466.08	27.84	0.6023	19,630
1963	57,859.65	70.00	1.43	951.50	28.40	0.5943	39,543
1964	4,581.28	70.00	1.43	75.34	28.95	0.5864	3,090
1965	150,517.43	70.00	1.43	2,475.26	29.52	0.5783	100,099
1966	197,202.36	70.00	1.43	3,242.99	30.09	0.5701	129,298
1967	116,326.12	70.00	1.43	1,912.98	30.67	0.5619	75,163
1968	439,339.58	70.00	1.43	7,224.94	31.26	0.5534	279,615
1969	63,739.73	70.00	1.43	1,048.20	31.85	0.5450	39,949
1970	846,941.97	70.00	1.43	13,927.96	32.45	0.5364	522,474
1971	273,657.57	70.00	1.43	4,500.30	33.05	0.5279	166,121
1972	629,142.18	70.00	1.43	10,346.24	33.67	0.5190	375,504
1973	485,780.18	70.00	1.43	7,988.66	34.28	0.5103	285,072
1974	533,655.34	70.00	1.43	8,775.96	34.91	0.5013	307,643
1975	481,427.96	70.00	1.43	7,917.08	35.54	0.4923	272,552
1976	1,381,010.87	70.00	1.43	22,710.72	36.18	0.4831	767,305
1977	1,956,215.72	70.00	1.43	32,169.97	36.82	0.4740	1,066,333
1978	617,674.01	70.00	1.43	10,157.65	37.47	0.4647	330,095
1979	1,226,378.16	70.00	1.43	20,167.79	38.13	0.4553	642,111
1980	3,540,385.28	70.00	1.43	58,221.64	38.79	0.4459	1,815,294
1981	302,553.75	70.00	1.43	4,975.50	39.45	0.4364	151,850
1982	2,151,473.25	70.00	1.43	35,380.98	40.12	0.4269	1,056,135
1983	548,968.67	70.00	1.43	9,027.79	40.80	0.4171	263,346

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 70-R1.5							
NET SALVAGE PERCENT.. -15							
1984	761,021.38	70.00	1.43	12,515.00	41.48	0.4074	356,572
1985	366,892.91	70.00	1.43	6,033.55	42.17	0.3976	167,745
1986	997,303.59	70.00	1.43	16,400.66	42.86	0.3877	444,664
1987	261,156.82	70.00	1.43	4,294.72	43.56	0.3777	113,438
1988	5,311,582.36	70.00	1.43	87,348.97	44.26	0.3677	2,246,090
1989	1,238,414.94	70.00	1.43	20,365.73	44.97	0.3576	509,243
1990	538,896.48	70.00	1.43	8,862.15	45.68	0.3474	215,313
1991	695,938.34	70.00	1.43	11,444.71	46.40	0.3371	269,823
1992	752,305.22	70.00	1.43	12,371.66	47.12	0.3269	282,783
1993	3,859,342.38	70.00	1.43	63,466.89	47.84	0.3166	1,405,015
1994	629,515.76	70.00	1.43	10,352.39	48.57	0.3061	221,628
1995	5,455,442.79	70.00	1.43	89,714.76	49.30	0.2957	1,855,213
1996	485,025.71	70.00	1.43	7,976.25	50.04	0.2851	159,045
1997	504,957.76	70.00	1.43	8,304.03	50.78	0.2746	159,443
1998	796,276.96	70.00	1.43	13,094.77	51.53	0.2639	241,621
1999	2,016,417.37	70.00	1.43	33,159.98	52.27	0.2533	587,349
2000	2,399,083.20	70.00	1.43	39,452.92	53.02	0.2426	669,237
2001	6,709,714.05	70.00	1.43	110,341.25	53.78	0.2317	1,787,914
2002	5,293,282.48	70.00	1.43	87,048.03	54.54	0.2209	1,344,436
2003	3,856,612.18	70.00	1.43	63,421.99	55.30	0.2100	931,372
2004	2,514,222.11	70.00	1.43	41,346.38	56.06	0.1991	575,785
2005	8,883,972.62	70.00	1.43	146,096.93	56.83	0.1881	1,922,145
2006	5,179,960.28	70.00	1.43	85,184.45	57.61	0.1770	1,054,381
2007	3,613,488.81	70.00	1.43	59,423.82	58.38	0.1660	689,815
2008	6,693,254.88	70.00	1.43	110,070.58	59.16	0.1549	1,191,995
2009	7,303,699.01	70.00	1.43	120,109.33	59.94	0.1437	1,207,057
2010	5,302,079.28	70.00	1.43	87,192.69	60.73	0.1324	807,478
2011	8,952,993.45	70.00	1.43	147,231.98	61.52	0.1211	1,247,250
2012	6,502,833.69	70.00	1.43	106,939.10	62.31	0.1099	821,562
2013	4,819,225.66	70.00	1.43	79,252.17	63.10	0.0986	546,286
2014	7,946,887.74	70.00	1.43	130,686.57	63.90	0.0871	796,366
2015	23,490,768.47	70.00	1.43	386,305.69	64.71	0.0756	2,041,477
2016	18,378,168.83	70.00	1.43	302,228.99	65.51	0.0641	1,355,592
2017	20,130,636.20	70.00	1.43	331,048.31	66.32	0.0526	1,217,008
2018	27,649,687.57	70.00	1.43	454,699.11	67.13	0.0410	1,303,683
2019	62,159,097.83	70.00	1.43	1,022,206.36	67.95	0.0293	2,093,736
2020	26,202,075.65	70.00	1.43	430,893.13	68.77	0.0176	529,426
2021	37,742,666.83	70.00	1.43	620,678.16	69.59	0.0059	254,348
	343,077,021.97			5,641,901.64			42,821,063

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.64

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 41-S0							
NET SALVAGE PERCENT.. 0							
1941	32,226.54	41.00	2.44	786.33	0.56	0.9863	31,786
1942	2,615.19	41.00	2.44	63.81	0.92	0.9776	2,557
1943	10.88	41.00	2.44	0.27	1.28	0.9688	11
1944	3,396.09	41.00	2.44	82.86	1.65	0.9598	3,259
1945	31,685.11	41.00	2.44	773.12	2.02	0.9507	30,124
1947	3,220.03	41.00	2.44	78.57	2.76	0.9327	3,003
1948	66,459.11	41.00	2.44	1,621.60	3.14	0.9234	61,369
1949	81,496.34	41.00	2.44	1,988.51	3.51	0.9144	74,519
1950	172,336.66	41.00	2.44	4,205.01	3.89	0.9051	155,985
1951	52,433.86	41.00	2.44	1,279.39	4.27	0.8959	46,973
1952	469,664.75	41.00	2.44	11,459.82	4.65	0.8866	416,400
1953	289,929.47	41.00	2.44	7,074.28	5.03	0.8773	254,361
1954	752,356.21	41.00	2.44	18,357.49	5.41	0.8681	653,083
1955	634,111.41	41.00	2.44	15,472.32	5.79	0.8588	544,562
1956	122,719.93	41.00	2.44	2,994.37	6.18	0.8493	104,222
1957	1,130,039.52	41.00	2.44	27,572.96	6.57	0.8398	948,962
1958	1,353,230.62	41.00	2.44	33,018.83	6.96	0.8302	1,123,506
1959	400,363.33	41.00	2.44	9,768.87	7.35	0.8207	328,590
1960	465,530.49	41.00	2.44	11,358.94	7.74	0.8112	377,648
1961	856,430.09	41.00	2.44	20,896.89	8.13	0.8017	686,609
1962	2,501,084.70	41.00	2.44	61,026.47	8.53	0.7920	1,980,734
1963	634,020.17	41.00	2.44	15,470.09	8.93	0.7822	495,931
1964	1,458,145.54	41.00	2.44	35,578.75	9.33	0.7724	1,126,330
1965	3,716,368.80	41.00	2.44	90,679.40	9.73	0.7627	2,834,400
1966	6,022,446.54	41.00	2.44	146,947.70	10.14	0.7527	4,532,975
1967	2,015,614.90	41.00	2.44	49,181.00	10.55	0.7427	1,496,957
1968	4,463,502.33	41.00	2.44	108,909.46	10.95	0.7329	3,271,435
1969	465,415.60	41.00	2.44	11,356.14	11.37	0.7227	336,347
1970	3,628,361.09	41.00	2.44	88,532.01	11.78	0.7127	2,585,860
1971	3,626,675.71	41.00	2.44	88,490.89	12.20	0.7024	2,547,522
1972	4,038,603.44	41.00	2.44	98,541.92	12.62	0.6922	2,795,521
1973	4,774,652.59	41.00	2.44	116,501.52	13.04	0.6820	3,256,074
1974	2,703,932.15	41.00	2.44	65,975.94	13.46	0.6717	1,816,258
1975	2,254,639.49	41.00	2.44	55,013.20	13.89	0.6612	1,490,813
1976	8,864,885.49	41.00	2.44	216,303.21	14.32	0.6507	5,768,647
1977	15,685,075.27	41.00	2.44	382,715.84	14.76	0.6400	10,038,448
1978	3,847,432.21	41.00	2.44	93,877.35	15.19	0.6295	2,421,997
1979	14,017,414.67	41.00	2.44	342,024.92	15.63	0.6188	8,673,696
1980	26,232,061.62	41.00	2.44	640,062.30	16.08	0.6078	15,943,847
1981	9,714,427.55	41.00	2.44	237,032.03	16.53	0.5968	5,797,862
1982	10,891,334.27	41.00	2.44	265,748.56	16.98	0.5859	6,380,688
1983	1,848,058.48	41.00	2.44	45,092.63	17.43	0.5749	1,062,412
1984	1,882,097.40	41.00	2.44	45,923.18	17.89	0.5637	1,060,863

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 41-S0							
NET SALVAGE PERCENT.. 0							
1985	4,991,003.81	41.00	2.44	121,780.49	18.35	0.5524	2,757,230
1986	6,388,906.90	41.00	2.44	155,889.33	18.82	0.5410	3,456,271
1987	23,953,525.83	41.00	2.44	584,466.03	19.29	0.5295	12,683,631
1988	17,777,735.29	41.00	2.44	433,776.74	19.77	0.5178	9,205,311
1989	13,506,011.95	41.00	2.44	329,546.69	20.25	0.5061	6,835,393
1990	19,026,053.14	41.00	2.44	464,235.70	20.73	0.4944	9,406,290
1991	25,563,047.29	41.00	2.44	623,738.35	21.22	0.4824	12,332,637
1992	28,354,407.97	41.00	2.44	691,847.55	21.72	0.4702	13,333,377
1993	43,207,710.56	41.00	2.44	1,054,268.14	22.22	0.4581	19,791,292
1994	25,751,791.87	41.00	2.44	628,343.72	22.73	0.4456	11,475,256
1995	15,401,446.12	41.00	2.44	375,795.29	23.24	0.4332	6,671,444
1996	9,640,190.58	41.00	2.44	235,220.65	23.76	0.4205	4,053,604
1997	15,790,302.03	41.00	2.44	385,283.37	24.29	0.4076	6,435,495
1998	9,105,640.69	41.00	2.44	222,177.63	24.82	0.3946	3,593,359
1999	19,865,400.52	41.00	2.44	484,715.77	25.36	0.3815	7,577,856
2000	24,472,780.32	41.00	2.44	597,135.84	25.91	0.3681	9,007,207
2001	40,862,549.70	41.00	2.44	997,046.21	26.47	0.3544	14,481,279
2002	34,570,811.45	41.00	2.44	843,527.80	27.04	0.3405	11,771,016
2003	50,373,561.06	41.00	2.44	1,229,114.89	27.61	0.3266	16,451,501
2004	32,419,795.38	41.00	2.44	791,043.01	28.20	0.3122	10,121,460
2005	65,224,399.14	41.00	2.44	1,591,475.34	28.79	0.2978	19,423,826
2006	48,362,598.36	41.00	2.44	1,180,047.40	29.40	0.2829	13,683,230
2007	62,548,444.22	41.00	2.44	1,526,182.04	30.01	0.2681	16,766,110
2008	71,012,038.32	41.00	2.44	1,732,693.74	30.64	0.2527	17,943,322
2009	78,860,486.00	41.00	2.44	1,924,195.86	31.29	0.2368	18,676,529
2010	64,783,883.25	41.00	2.44	1,580,726.75	31.94	0.2210	14,315,943
2011	105,395,958.96	41.00	2.44	2,571,661.40	32.61	0.2046	21,567,175
2012	79,247,001.15	41.00	2.44	1,933,626.83	33.30	0.1878	14,882,587
2013	99,473,736.75	41.00	2.44	2,427,159.18	34.01	0.1705	16,959,277
2014	107,949,176.05	41.00	2.44	2,633,959.90	34.73	0.1529	16,508,667
2015	184,446,188.25	41.00	2.44	4,500,486.99	35.47	0.1349	24,878,102
2016	125,391,916.26	41.00	2.44	3,059,562.76	36.24	0.1161	14,558,001
2017	139,793,389.71	41.00	2.44	3,410,958.71	37.03	0.0968	13,536,194
2018	210,833,707.09	41.00	2.44	5,144,342.45	37.85	0.0768	16,198,354
2019	238,895,699.57	41.00	2.44	5,829,055.07	38.70	0.0561	13,402,049
2020	267,734,856.04	41.00	2.44	6,532,730.49	39.58	0.0346	9,271,658
2021	375,714,776.45	41.00	2.44	9,167,440.55	40.51	0.0120	4,489,792
	2,928,897,433.67			71,465,097.41			552,064,871

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.44

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 65-R4							
NET SALVAGE PERCENT.. -25							
1943	80.90	65.00	1.54	1.56	4.85	0.9254	94
1949	187.96	65.00	1.54	3.62	6.61	0.8983	211
1952	18,740.45	65.00	1.54	360.75	7.65	0.8823	20,669
1958	343,485.78	65.00	1.54	6,612.10	10.24	0.8425	361,716
1959	516.23	65.00	1.54	9.94	10.75	0.8346	539
1960	1,042,354.09	65.00	1.54	20,065.32	11.30	0.8262	1,076,426
1962	56,563.27	65.00	1.54	1,088.84	12.45	0.8085	57,161
1963	311,435.87	65.00	1.54	5,995.14	13.06	0.7991	311,078
1964	400,908.17	65.00	1.54	7,717.48	13.69	0.7894	395,586
1965	43.24	65.00	1.54	0.83	14.34	0.7794	42
1966	861,759.14	65.00	1.54	16,588.86	15.00	0.7692	828,614
1967	1,547,165.49	65.00	1.54	29,782.94	15.67	0.7589	1,467,719
1968	1,034,740.76	65.00	1.54	19,918.76	16.36	0.7483	967,884
1970	66,456.09	65.00	1.54	1,279.28	17.76	0.7268	60,373
1971	1,279,761.32	65.00	1.54	24,635.41	18.48	0.7157	1,144,890
1972	226,598.40	65.00	1.54	4,362.02	19.20	0.7046	199,582
1973	1,393,995.76	65.00	1.54	26,834.42	19.94	0.6932	1,207,950
1974	8,543,139.81	65.00	1.54	164,455.44	20.69	0.6817	7,279,716
1975	1,682,382.73	65.00	1.54	32,385.87	21.46	0.6699	1,408,680
1976	100,184.72	65.00	1.54	1,928.56	22.23	0.6580	82,402
1977	2,042,501.27	65.00	1.54	39,318.15	23.02	0.6459	1,648,937
1978	21,811.31	65.00	1.54	419.87	23.81	0.6337	17,277
1979	245,162.54	65.00	1.54	4,719.38	24.62	0.6212	190,378
1980	788,925.77	65.00	1.54	15,186.82	25.44	0.6086	600,195
1981	87,957.68	65.00	1.54	1,693.19	26.27	0.5959	65,512
1982	64,440.83	65.00	1.54	1,240.49	27.12	0.5828	46,943
1983	91,857.13	65.00	1.54	1,768.25	27.97	0.5697	65,413
1984	4,689,305.51	65.00	1.54	90,269.13	28.83	0.5565	3,261,764
1985	1,546,335.40	65.00	1.54	29,766.96	29.70	0.5431	1,049,730
1986	34,214.99	65.00	1.54	658.64	30.58	0.5295	22,648
1987	127,899.76	65.00	1.54	2,462.07	31.47	0.5159	82,471
1988	127,478.61	65.00	1.54	2,453.96	32.37	0.5020	79,993
1989	15,913.37	65.00	1.54	306.33	33.28	0.4880	9,707
1990	4,176.70	65.00	1.54	80.40	34.20	0.4739	2,474
1992	1,568.68	65.00	1.54	30.20	36.05	0.4454	873
1993	386,912.29	65.00	1.54	7,448.06	36.99	0.4309	208,410
1994	163,950.89	65.00	1.54	3,156.05	37.93	0.4165	85,349
1996	202,598.56	65.00	1.54	3,900.02	39.83	0.3872	98,065
1997	931.06	65.00	1.54	17.92	40.79	0.3725	433
1998	61,257.60	65.00	1.54	1,179.21	41.75	0.3577	27,389
2000	1,680,892.28	65.00	1.54	32,357.18	43.69	0.3279	688,851
2001	3,248,268.45	65.00	1.54	62,529.17	44.66	0.3129	1,270,560
2002	1,669,039.44	65.00	1.54	32,129.01	45.64	0.2979	621,404

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 65-R4							
NET SALVAGE PERCENT.. -25							
2003	2,555,254.11	65.00	1.54	49,188.64	46.62	0.2828	903,187
2004	2,277,908.87	65.00	1.54	43,849.75	47.60	0.2677	762,217
2005	46,173.05	65.00	1.54	888.83	48.58	0.2526	14,580
2006	445,320.36	65.00	1.54	8,572.42	49.57	0.2374	132,138
2007	449,359.19	65.00	1.54	8,650.16	50.56	0.2222	124,781
2008	835,576.98	65.00	1.54	16,084.86	51.55	0.2069	216,122
2009	2,751,302.38	65.00	1.54	52,962.57	52.54	0.1917	659,246
2010	1,981,474.73	65.00	1.54	38,143.39	53.53	0.1765	437,064
2011	831,308.15	65.00	1.54	16,002.68	54.53	0.1611	167,384
2012	6,914,083.47	65.00	1.54	133,096.11	55.52	0.1459	1,260,524
2013	2,116,626.69	65.00	1.54	40,745.06	56.52	0.1305	345,169
2014	5,023,182.41	65.00	1.54	96,696.26	57.51	0.1152	723,527
2015	5,435,569.14	65.00	1.54	104,634.71	58.51	0.0999	678,427
2016	2,388,152.00	65.00	1.54	45,971.93	59.51	0.0845	252,129
2017	12,422,410.33	65.00	1.54	239,131.40	60.51	0.0691	1,072,675
2018	9,556,912.29	65.00	1.54	183,970.56	61.50	0.0539	643,300
2019	19,492,341.44	65.00	1.54	375,227.57	62.50	0.0385	937,094
2020	541,965.51	65.00	1.54	10,432.84	63.50	0.0231	15,636
2021	55,638,383.18	65.00	1.54	1,071,038.88	64.50	0.0077	534,824
	167,917,204.58			3,232,406.22			36,896,132

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.93

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 70-R2.5							
NET SALVAGE PERCENT.. -15							
1926	790.68	70.00	1.43	13.00	8.43	0.8796	800
1941	32,448.23	70.00	1.43	533.61	12.58	0.8203	30,610
1942	1,931.64	70.00	1.43	31.77	12.92	0.8154	1,811
1946	1,894.12	70.00	1.43	31.15	14.39	0.7944	1,730
1947	84.55	70.00	1.43	1.39	14.79	0.7887	77
1948	50.63	70.00	1.43	0.83	15.20	0.7829	46
1949	10,531.03	70.00	1.43	173.18	15.62	0.7769	9,408
1950	95,435.89	70.00	1.43	1,569.44	16.05	0.7707	84,586
1951	2,561.82	70.00	1.43	42.13	16.50	0.7643	2,252
1953	13,275.35	70.00	1.43	218.31	17.43	0.7510	11,465
1954	8,451.30	70.00	1.43	138.98	17.91	0.7441	7,232
1955	30,675.50	70.00	1.43	504.46	18.41	0.7370	25,999
1956	112,495.86	70.00	1.43	1,849.99	18.92	0.7297	94,403
1957	14,369.82	70.00	1.43	236.31	19.44	0.7223	11,936
1958	140,852.08	70.00	1.43	2,316.31	19.97	0.7147	115,769
1959	57,073.55	70.00	1.43	938.57	20.52	0.7069	46,394
1960	103,077.63	70.00	1.43	1,695.11	21.07	0.6990	82,859
1961	224,104.04	70.00	1.43	3,685.39	21.64	0.6909	178,048
1962	57,032.83	70.00	1.43	937.90	22.22	0.6826	44,768
1963	160,739.27	70.00	1.43	2,643.36	22.81	0.6741	124,615
1964	182,529.41	70.00	1.43	3,001.70	23.41	0.6656	139,709
1965	287,892.55	70.00	1.43	4,734.39	24.02	0.6569	217,471
1966	364,406.96	70.00	1.43	5,992.67	24.64	0.6480	271,556
1967	311,354.67	70.00	1.43	5,120.23	25.27	0.6390	228,799
1968	882,303.37	70.00	1.43	14,509.48	25.91	0.6299	639,087
1969	240,653.19	70.00	1.43	3,957.54	26.56	0.6206	171,743
1970	1,219,980.76	70.00	1.43	20,062.58	27.22	0.6111	857,416
1971	648,395.79	70.00	1.43	10,662.87	27.88	0.6017	448,668
1972	1,354,834.98	70.00	1.43	22,280.26	28.56	0.5920	922,372
1973	957,302.14	70.00	1.43	15,742.83	29.24	0.5823	641,042
1974	1,274,931.70	70.00	1.43	20,966.25	29.94	0.5723	839,075
1975	1,821,815.93	70.00	1.43	29,959.76	30.64	0.5623	1,178,047
1976	1,403,633.70	70.00	1.43	23,082.76	31.35	0.5521	891,253
1977	460,776.58	70.00	1.43	7,577.47	32.06	0.5420	287,202
1978	525,994.02	70.00	1.43	8,649.97	32.79	0.5316	321,543
1979	626,211.65	70.00	1.43	10,298.05	33.52	0.5211	375,296
1980	1,948,613.49	70.00	1.43	32,044.95	34.26	0.5106	1,144,139
1981	1,358,757.59	70.00	1.43	22,344.77	35.01	0.4999	781,067
1982	2,200,284.25	70.00	1.43	36,183.67	35.76	0.4891	1,237,684
1983	1,211,323.86	70.00	1.43	19,920.22	36.52	0.4783	666,269
1984	3,167,727.54	70.00	1.43	52,093.28	37.29	0.4673	1,702,285
1985	2,059,473.71	70.00	1.43	33,868.05	38.06	0.4563	1,080,675
1986	2,588,537.42	70.00	1.43	42,568.50	38.85	0.4450	1,324,684

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 70-R2.5							
NET SALVAGE PERCENT.. -15							
1987	2,995,722.89	70.00	1.43	49,264.66	39.63	0.4339	1,494,683
1988	2,115,720.04	70.00	1.43	34,793.02	40.43	0.4224	1,027,805
1989	2,867,510.21	70.00	1.43	47,156.21	41.23	0.4110	1,355,329
1990	5,056,066.76	70.00	1.43	83,147.02	42.03	0.3996	2,323,290
1991	4,868,308.41	70.00	1.43	80,059.33	42.85	0.3879	2,171,455
1992	5,606,567.52	70.00	1.43	92,200.00	43.67	0.3761	2,425,182
1993	9,773,081.51	70.00	1.43	160,718.33	44.49	0.3644	4,095,845
1994	3,246,149.10	70.00	1.43	53,382.92	45.32	0.3526	1,316,169
1995	2,717,142.15	70.00	1.43	44,683.40	46.16	0.3406	1,064,184
1996	1,288,880.52	70.00	1.43	21,195.64	47.00	0.3286	487,011
1997	1,375,375.50	70.00	1.43	22,618.05	47.85	0.3164	500,492
1998	2,212,758.11	70.00	1.43	36,388.81	48.70	0.3043	774,318
1999	4,537,783.46	70.00	1.43	74,623.85	49.56	0.2920	1,523,788
2000	8,816,602.62	70.00	1.43	144,989.03	50.42	0.2797	2,836,006
2001	6,208,095.69	70.00	1.43	102,092.13	51.29	0.2673	1,908,266
2002	8,902,526.82	70.00	1.43	146,402.05	52.16	0.2549	2,609,233
2003	11,822,359.27	70.00	1.43	194,418.70	53.04	0.2423	3,294,105
2004	7,433,569.31	70.00	1.43	122,245.05	53.93	0.2296	1,962,503
2005	9,615,969.32	70.00	1.43	158,134.62	54.81	0.2170	2,399,665
2006	14,244,383.67	70.00	1.43	234,248.89	55.70	0.2043	3,346,483
2007	17,022,734.25	70.00	1.43	279,938.86	56.60	0.1914	3,747,461
2008	6,219,053.32	70.00	1.43	102,272.33	57.50	0.1786	1,277,117
2009	11,051,601.23	70.00	1.43	181,743.58	58.41	0.1656	2,104,286
2010	10,936,322.66	70.00	1.43	179,847.83	59.31	0.1527	1,920,599
2011	3,672,551.47	70.00	1.43	60,395.11	60.23	0.1396	589,465
2012	6,091,808.20	70.00	1.43	100,179.79	61.14	0.1266	886,696
2013	6,461,946.14	70.00	1.43	106,266.70	62.06	0.1134	842,925
2014	4,585,422.59	70.00	1.43	75,407.27	62.98	0.1003	528,853
2015	8,918,310.92	70.00	1.43	146,661.62	63.91	0.0870	892,277
2016	11,307,250.09	70.00	1.43	185,947.73	64.84	0.0737	958,476
2017	24,686,852.59	70.00	1.43	405,975.29	65.77	0.0604	1,715,600
2018	18,197,140.39	70.00	1.43	299,251.97	66.71	0.0470	983,555
2019	16,884,580.69	70.00	1.43	277,666.93	67.64	0.0337	654,556
2020	31,178,621.91	70.00	1.43	512,732.44	68.58	0.0203	727,506
2021	42,336,591.55	70.00	1.43	696,225.25	69.53	0.0067	326,690
	363,420,971.96			5,976,457.85			74,313,764

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.64

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 49-S0.5							
NET SALVAGE PERCENT.. -10							
1938	193.53	49.00	2.04	4.34	4.98	0.8984	191
1939	193.86	49.00	2.04	4.35	5.32	0.8914	190
1941	30,005.06	49.00	2.04	673.31	5.99	0.8778	28,971
1942	18,968.73	49.00	2.04	425.66	6.32	0.8710	18,174
1943	774.02	49.00	2.04	17.37	6.66	0.8641	736
1944	1,290.76	49.00	2.04	28.96	7.00	0.8571	1,217
1945	8,708.20	49.00	2.04	195.41	7.34	0.8502	8,144
1946	58,323.75	49.00	2.04	1,308.78	7.68	0.8433	54,101
1947	31,292.04	49.00	2.04	702.19	8.02	0.8363	28,788
1948	87,114.21	49.00	2.04	1,954.84	8.36	0.8294	79,477
1949	154,228.28	49.00	2.04	3,460.88	8.71	0.8222	139,494
1950	126,396.30	49.00	2.04	2,836.33	9.05	0.8153	113,357
1951	163,479.31	49.00	2.04	3,668.48	9.40	0.8082	145,329
1952	98,689.32	49.00	2.04	2,214.59	9.75	0.8010	86,957
1953	478,315.63	49.00	2.04	10,733.40	10.10	0.7939	417,698
1954	448,930.36	49.00	2.04	10,074.00	10.46	0.7865	388,407
1955	516,409.85	49.00	2.04	11,588.24	10.82	0.7792	442,614
1956	582,482.75	49.00	2.04	13,070.91	11.18	0.7718	494,542
1957	319,672.07	49.00	2.04	7,173.44	11.54	0.7645	268,825
1958	1,416,890.70	49.00	2.04	31,795.03	11.91	0.7569	1,179,751
1959	824,843.57	49.00	2.04	18,509.49	12.27	0.7496	680,124
1960	928,407.91	49.00	2.04	20,833.47	12.65	0.7418	757,603
1961	682,778.21	49.00	2.04	15,321.54	13.02	0.7343	551,493
1962	1,308,829.00	49.00	2.04	29,370.12	13.40	0.7265	1,045,994
1963	1,379,940.28	49.00	2.04	30,965.86	13.78	0.7188	1,091,061
1964	2,162,589.41	49.00	2.04	48,528.51	14.17	0.7108	1,690,933
1965	2,657,579.66	49.00	2.04	59,636.09	14.56	0.7029	2,054,697
1966	2,983,980.82	49.00	2.04	66,960.53	14.95	0.6949	2,280,925
1967	4,049,267.37	49.00	2.04	90,865.56	15.35	0.6867	3,058,829
1968	8,378,907.21	49.00	2.04	188,022.68	15.75	0.6786	6,254,243
1969	2,858,571.70	49.00	2.04	64,146.35	16.15	0.6704	2,108,057
1970	9,189,542.65	49.00	2.04	206,213.34	16.56	0.6620	6,692,229
1971	6,306,048.00	49.00	2.04	141,507.72	16.98	0.6535	4,532,895
1972	9,921,980.10	49.00	2.04	222,649.23	17.40	0.6449	7,038,553
1973	7,064,600.92	49.00	2.04	158,529.64	17.82	0.6363	4,944,959
1974	11,411,304.17	49.00	2.04	256,069.67	18.25	0.6276	7,877,280
1975	11,377,879.25	49.00	2.04	255,319.61	18.68	0.6188	7,744,445
1976	4,978,279.68	49.00	2.04	111,712.60	19.12	0.6098	3,339,330
1977	3,548,632.75	49.00	2.04	79,631.32	19.57	0.6006	2,344,479
1978	4,043,908.00	49.00	2.04	90,745.30	20.02	0.5914	2,630,857
1979	5,613,826.78	49.00	2.04	125,974.27	20.48	0.5820	3,594,219
1980	10,582,282.48	49.00	2.04	237,466.42	20.94	0.5727	6,665,938
1981	11,289,394.34	49.00	2.04	253,334.01	21.41	0.5631	6,992,267

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 49-S0.5							
NET SALVAGE PERCENT.. -10							
1982	16,197,748.99	49.00	2.04	363,477.49	21.88	0.5535	9,861,465
1983	9,302,752.52	49.00	2.04	208,753.77	22.37	0.5435	5,561,344
1984	10,603,217.66	49.00	2.04	237,936.20	22.86	0.5335	6,222,148
1985	13,153,931.75	49.00	2.04	295,174.23	23.35	0.5235	7,574,258
1986	15,522,862.22	49.00	2.04	348,333.03	23.86	0.5131	8,760,576
1987	20,624,912.48	49.00	2.04	462,823.04	24.37	0.5027	11,403,823
1988	23,064,982.30	49.00	2.04	517,578.20	24.89	0.4920	12,483,783
1989	45,140,019.09	49.00	2.04	1,012,942.03	25.42	0.4812	23,894,508
1990	54,378,840.74	49.00	2.04	1,220,261.19	25.95	0.4704	28,138,386
1991	57,365,535.68	49.00	2.04	1,287,282.62	26.50	0.4592	28,975,217
1992	55,041,333.61	49.00	2.04	1,235,127.53	27.05	0.4480	27,121,947
1993	35,786,021.91	49.00	2.04	803,038.33	27.62	0.4363	17,175,966
1994	23,788,675.26	49.00	2.04	533,817.87	28.19	0.4247	11,113,094
1995	14,474,908.85	49.00	2.04	324,816.95	28.77	0.4129	6,573,722
1996	17,028,100.05	49.00	2.04	382,110.57	29.37	0.4006	7,503,790
1997	27,723,018.08	49.00	2.04	622,104.53	29.97	0.3884	11,843,467
1998	27,501,136.36	49.00	2.04	617,125.50	30.58	0.3759	11,372,050
1999	43,022,401.27	49.00	2.04	965,422.68	31.21	0.3631	17,181,684
2000	58,195,414.45	49.00	2.04	1,305,905.10	31.84	0.3502	22,418,038
2001	53,486,531.26	49.00	2.04	1,200,237.76	32.49	0.3369	19,823,927
2002	71,054,251.17	49.00	2.04	1,594,457.40	33.15	0.3235	25,282,310
2003	70,485,316.07	49.00	2.04	1,581,690.49	33.83	0.3096	24,003,704
2004	52,284,494.79	49.00	2.04	1,173,264.06	34.51	0.2957	17,007,153
2005	60,508,632.64	49.00	2.04	1,357,813.72	35.21	0.2814	18,731,839
2006	67,485,854.36	49.00	2.04	1,514,382.57	35.92	0.2669	19,816,141
2007	59,444,145.97	49.00	2.04	1,333,926.64	36.65	0.2520	16,480,533
2008	50,918,559.96	49.00	2.04	1,142,612.49	37.39	0.2369	13,271,108
2009	47,542,809.51	49.00	2.04	1,066,860.65	38.15	0.2214	11,580,145
2010	28,965,916.03	49.00	2.04	649,995.16	38.92	0.2057	6,554,436
2011	67,115,637.47	49.00	2.04	1,506,074.90	39.70	0.1898	14,012,403
2012	47,674,357.86	49.00	2.04	1,069,812.59	40.50	0.1735	9,097,078
2013	72,201,402.06	49.00	2.04	1,620,199.46	41.32	0.1567	12,447,738
2014	89,266,523.63	49.00	2.04	2,003,140.79	42.16	0.1396	13,706,785
2015	104,124,636.24	49.00	2.04	2,336,556.84	43.01	0.1222	14,001,015
2016	133,207,120.26	49.00	2.04	2,989,167.78	43.88	0.1045	15,310,693
2017	167,953,629.76	49.00	2.04	3,768,879.45	44.76	0.0865	15,986,330
2018	168,278,315.39	49.00	2.04	3,776,165.40	45.67	0.0680	12,579,814

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 49-S0.5							
NET SALVAGE PERCENT.. -10							
2019	204,681,622.27	49.00	2.04	4,593,055.60	46.59	0.0492	11,072,866
2020	224,868,466.72	49.00	2.04	5,046,048.39	47.54	0.0298	7,371,188
2021	488,253,796.79	49.00	2.04	10,956,415.20	48.51	0.0100	5,370,792
	3,025,803,566.47			67,899,032.04			668,555,637

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.24

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 366.6 UNDERGROUND CONDUIT - DUCT SYSTEM

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R3							
NET SALVAGE PERCENT.. 0							
1941	174,065.96	70.00	1.43	2,489.14	9.91	0.8584	149,423
1942	14,274.62	70.00	1.43	204.13	10.25	0.8536	12,184
1946	6,594.23	70.00	1.43	94.30	11.74	0.8323	5,488
1947	13,630.14	70.00	1.43	194.91	12.15	0.8264	11,264
1948	1,021,656.29	70.00	1.43	14,609.68	12.56	0.8206	838,341
1949	874,930.41	70.00	1.43	12,511.50	12.99	0.8144	712,570
1950	89,948.84	70.00	1.43	1,286.27	13.43	0.8081	72,691
1951	307,179.87	70.00	1.43	4,392.67	13.89	0.8016	246,226
1952	218,928.47	70.00	1.43	3,130.68	14.36	0.7949	174,017
1953	416,535.99	70.00	1.43	5,956.46	14.84	0.7880	328,230
1954	199,148.53	70.00	1.43	2,847.82	15.34	0.7809	155,507
1955	398,744.96	70.00	1.43	5,702.05	15.85	0.7736	308,457
1956	339,801.23	70.00	1.43	4,859.16	16.37	0.7661	260,335
1957	421,736.26	70.00	1.43	6,030.83	16.91	0.7584	319,857
1958	294,213.06	70.00	1.43	4,207.25	17.46	0.7506	220,827
1959	432,251.22	70.00	1.43	6,181.19	18.03	0.7424	320,916
1960	360,160.93	70.00	1.43	5,150.30	18.60	0.7343	264,463
1961	276,408.84	70.00	1.43	3,952.65	19.19	0.7259	200,634
1962	246,732.69	70.00	1.43	3,528.28	19.79	0.7173	176,979
1963	364,138.63	70.00	1.43	5,207.18	20.41	0.7084	257,967
1964	411,621.22	70.00	1.43	5,886.18	21.03	0.6996	287,958
1965	1,381,245.39	70.00	1.43	19,751.81	21.67	0.6904	953,653
1966	1,398,456.29	70.00	1.43	19,997.92	22.32	0.6811	952,545
1967	2,310,088.32	70.00	1.43	33,034.26	22.98	0.6717	1,551,709
1968	1,693,773.28	70.00	1.43	24,220.96	23.65	0.6621	1,121,515
1969	3,441,714.39	70.00	1.43	49,216.52	24.33	0.6524	2,245,478
1970	9,029,633.94	70.00	1.43	129,123.77	25.02	0.6426	5,802,172
1971	5,569,393.00	70.00	1.43	79,642.32	25.72	0.6326	3,523,031
1972	6,416,513.58	70.00	1.43	91,756.14	26.43	0.6224	3,993,831
1973	7,736,520.90	70.00	1.43	110,632.25	27.14	0.6123	4,736,994
1974	7,271,405.12	70.00	1.43	103,981.09	27.87	0.6019	4,376,368
1975	9,631,047.61	70.00	1.43	137,723.98	28.61	0.5913	5,694,742
1976	5,152,967.91	70.00	1.43	73,687.44	29.35	0.5807	2,992,380
1977	4,927,794.55	70.00	1.43	70,467.46	30.11	0.5699	2,808,153
1978	2,850,767.66	70.00	1.43	40,765.98	30.87	0.5590	1,593,579
1979	6,835,838.85	70.00	1.43	97,752.50	31.64	0.5480	3,746,040
1980	9,645,095.87	70.00	1.43	137,924.87	32.42	0.5369	5,178,066
1981	10,198,255.75	70.00	1.43	145,835.06	33.20	0.5257	5,361,325
1982	8,999,689.17	70.00	1.43	128,695.56	33.99	0.5144	4,629,710
1983	10,648,312.79	70.00	1.43	152,270.87	34.79	0.5030	5,356,101
1984	13,619,488.33	70.00	1.43	194,758.68	35.60	0.4914	6,693,025
1985	15,576,281.87	70.00	1.43	222,740.83	36.42	0.4797	7,472,098
1986	17,058,334.09	70.00	1.43	243,934.18	37.24	0.4680	7,983,300

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 366.6 UNDERGROUND CONDUIT - DUCT SYSTEM

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 70-R3							
NET SALVAGE PERCENT.. 0							
1987	19,953,229.78	70.00	1.43	285,331.19	38.07	0.4561	9,101,466
1988	21,854,511.61	70.00	1.43	312,519.52	38.91	0.4441	9,706,463
1989	29,068,678.60	70.00	1.43	415,682.10	39.75	0.4321	12,561,739
1990	28,045,017.93	70.00	1.43	401,043.76	40.60	0.4200	11,778,908
1991	22,868,414.03	70.00	1.43	327,018.32	41.46	0.4077	9,323,681
1992	17,818,889.96	70.00	1.43	254,810.13	42.32	0.3954	7,046,124
1993	22,523,245.75	70.00	1.43	322,082.41	43.19	0.3830	8,626,403
1994	20,187,800.22	70.00	1.43	288,685.54	44.07	0.3704	7,478,167
1995	24,089,262.21	70.00	1.43	344,476.45	44.95	0.3579	8,620,583
1996	22,813,474.40	70.00	1.43	326,232.68	45.84	0.3451	7,873,843
1997	35,989,728.60	70.00	1.43	514,653.12	46.73	0.3324	11,964,065
1998	51,629,387.85	70.00	1.43	738,300.25	47.63	0.3196	16,499,203
1999	49,195,191.79	70.00	1.43	703,491.24	48.54	0.3066	15,081,770
2000	67,828,577.48	70.00	1.43	969,948.66	49.45	0.2936	19,912,435
2001	64,170,111.13	70.00	1.43	917,632.59	50.36	0.2806	18,004,208
2002	83,953,754.72	70.00	1.43	1,200,538.69	51.29	0.2673	22,439,999
2003	79,670,703.83	70.00	1.43	1,139,291.06	52.21	0.2541	20,247,513
2004	88,033,150.34	70.00	1.43	1,258,874.05	53.14	0.2409	21,203,665
2005	96,815,486.40	70.00	1.43	1,384,461.46	54.08	0.2274	22,018,746
2006	98,902,705.82	70.00	1.43	1,414,308.69	55.02	0.2140	21,165,179
2007	68,636,572.54	70.00	1.43	981,502.99	55.96	0.2006	13,766,437
2008	61,977,346.23	70.00	1.43	886,276.05	56.91	0.1870	11,589,764
2009	39,115,498.40	70.00	1.43	559,351.63	57.86	0.1734	6,783,801
2010	28,515,958.63	70.00	1.43	407,778.21	58.81	0.1599	4,558,561
2011	36,681,587.02	70.00	1.43	524,546.69	59.77	0.1461	5,360,647
2012	41,750,886.56	70.00	1.43	597,037.68	60.73	0.1324	5,529,070
2013	48,841,150.71	70.00	1.43	698,428.46	61.70	0.1186	5,791,095
2014	53,565,927.46	70.00	1.43	765,992.76	62.67	0.1047	5,608,888
2015	68,192,214.27	70.00	1.43	975,148.66	63.64	0.0909	6,195,945
2016	80,027,185.58	70.00	1.43	1,144,388.75	64.61	0.0770	6,162,093
2017	92,584,068.85	70.00	1.43	1,323,952.18	65.59	0.0630	5,832,796
2018	108,531,506.22	70.00	1.43	1,552,000.54	66.56	0.0491	5,333,238
2019	113,209,955.75	70.00	1.43	1,618,902.37	67.54	0.0351	3,978,198
2020	157,108,824.29	70.00	1.43	2,246,656.19	68.52	0.0211	3,321,281
2021	181,980,383.90	70.00	1.43	2,602,319.49	69.51	0.0070	1,273,863
	2,294,405,709.91			32,810,001.64			465,829,986

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.43

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 371.4 ELECTRIC VEHICLE CHARGERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 15-S3							
NET SALVAGE PERCENT.. 0							
2020	2,289,731.72	15.00	6.67	152,725.11	13.50	0.1000	228,973
2021	8,300,000.04	15.00	6.67	553,610.00	14.50	0.0333	276,639
	10,589,731.76			706,335.11			505,612

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.67

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 60-R1							
NET SALVAGE PERCENT.. -5							
1941	1,428.71	60.00	1.67	25.05	13.18	0.7803	1,171
1942	6,051.20	60.00	1.67	106.11	13.56	0.7740	4,918
1944	639.50	60.00	1.67	11.21	14.35	0.7608	511
1946	282.22	60.00	1.67	4.95	15.15	0.7475	222
1947	1,085.08	60.00	1.67	19.03	15.55	0.7408	844
1948	5,123.17	60.00	1.67	89.83	15.97	0.7338	3,948
1949	184,168.07	60.00	1.67	3,229.39	16.38	0.7270	140,585
1950	9,639.66	60.00	1.67	169.03	16.81	0.7198	7,286
1951	148,130.25	60.00	1.67	2,597.46	17.23	0.7128	110,871
1952	47,267.29	60.00	1.67	828.83	17.66	0.7057	35,023
1953	22,803.91	60.00	1.67	399.87	18.10	0.6983	16,721
1954	61,401.82	60.00	1.67	1,076.68	18.54	0.6910	44,550
1955	75,527.50	60.00	1.67	1,324.37	18.99	0.6835	54,204
1956	98,003.74	60.00	1.67	1,718.50	19.45	0.6758	69,546
1957	82,050.52	60.00	1.67	1,438.76	19.90	0.6683	57,579
1958	157,744.06	60.00	1.67	2,766.04	20.37	0.6605	109,399
1959	410,508.55	60.00	1.67	7,198.27	20.84	0.6527	281,323
1960	318,840.43	60.00	1.67	5,590.87	21.31	0.6448	215,878
1961	19,103.76	60.00	1.67	334.98	21.79	0.6368	12,774
1962	149,284.19	60.00	1.67	2,617.70	22.28	0.6287	98,543
1963	130,701.19	60.00	1.67	2,291.85	22.77	0.6205	85,155
1964	46,925.81	60.00	1.67	822.84	23.27	0.6122	30,163
1965	2,742,692.23	60.00	1.67	48,093.11	23.77	0.6038	1,738,926
1966	150,098.47	60.00	1.67	2,631.98	24.28	0.5953	93,826
1967	95,444.07	60.00	1.67	1,673.61	24.79	0.5868	58,810
1968	24,225.72	60.00	1.67	424.80	25.32	0.5780	14,703
1969	35,943.69	60.00	1.67	630.27	25.84	0.5693	21,487
1970	1,245,115.40	60.00	1.67	21,833.10	26.37	0.5605	732,782
1971	611,624.32	60.00	1.67	10,724.83	26.91	0.5515	354,176
1972	1,879,011.47	60.00	1.67	32,948.47	27.46	0.5423	1,069,997
1973	1,398,799.17	60.00	1.67	24,527.94	28.01	0.5332	783,088
1974	2,892,344.86	60.00	1.67	50,717.27	28.56	0.5240	1,591,368
1975	2,775,330.36	60.00	1.67	48,665.42	29.12	0.5147	1,499,798
1976	2,574,262.17	60.00	1.67	45,139.69	29.69	0.5052	1,365,462
1977	466,403.83	60.00	1.67	8,178.39	30.26	0.4957	242,742
1978	1,831,078.21	60.00	1.67	32,107.96	30.84	0.4860	934,399
1979	2,874,833.49	60.00	1.67	50,410.21	31.42	0.4763	1,437,838
1980	1,681,061.23	60.00	1.67	29,477.41	32.01	0.4665	823,426
1981	1,480,863.98	60.00	1.67	25,966.95	32.61	0.4565	709,815
1982	22,782,747.27	60.00	1.67	399,495.47	33.21	0.4465	10,681,121
1983	1,588,210.80	60.00	1.67	27,849.28	33.81	0.4365	727,917
1984	6,694,263.64	60.00	1.67	117,383.91	34.43	0.4262	2,995,539
1985	5,453,256.33	60.00	1.67	95,622.85	35.04	0.4160	2,381,982

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 60-R1							
NET SALVAGE PERCENT.. -5							
1986	31,348,635.90	60.00	1.67	549,698.33	35.66	0.4057	13,353,061
1987	26,559,937.35	60.00	1.67	465,728.50	36.29	0.3952	11,020,475
1988	3,742,242.87	60.00	1.67	65,620.23	36.92	0.3847	1,511,505
1989	26,155,972.28	60.00	1.67	458,644.97	37.55	0.3742	10,276,119
1990	9,827,967.28	60.00	1.67	172,333.41	38.19	0.3635	3,751,089
1991	20,994,789.61	60.00	1.67	368,143.64	38.84	0.3527	7,774,444
1992	31,724,860.71	60.00	1.67	556,295.43	39.49	0.3418	11,386,735
1993	9,975,526.70	60.00	1.67	174,920.86	40.14	0.3310	3,466,994
1994	14,768,388.46	60.00	1.67	258,963.69	40.79	0.3202	4,964,815
1995	4,963,470.86	60.00	1.67	87,034.46	41.45	0.3092	1,611,284
1996	13,806,876.59	60.00	1.67	242,103.58	42.12	0.2980	4,320,172
1997	4,211,098.23	60.00	1.67	73,841.61	42.78	0.2870	1,269,014
1998	2,367,468.45	60.00	1.67	41,513.56	43.45	0.2758	685,670
1999	7,919,924.65	60.00	1.67	138,875.88	44.12	0.2647	2,200,975
2000	6,976,761.16	60.00	1.67	122,337.51	44.80	0.2533	1,855,794
2001	3,231,240.79	60.00	1.67	56,659.81	45.48	0.2420	821,058
2002	26,036,759.38	60.00	1.67	456,554.58	46.16	0.2307	6,306,194
2003	3,688,226.47	60.00	1.67	64,673.05	46.84	0.2193	849,386
2004	2,537,240.02	60.00	1.67	44,490.50	47.52	0.2080	554,133
2005	3,664,154.59	60.00	1.67	64,250.95	48.21	0.1965	756,007
2006	3,522,500.10	60.00	1.67	61,767.04	48.90	0.1850	684,246
2007	13,973,560.56	60.00	1.67	245,026.38	49.60	0.1733	2,543,139
2008	6,747,931.14	60.00	1.67	118,324.97	50.29	0.1618	1,146,619
2009	4,550,322.72	60.00	1.67	79,789.91	50.99	0.1502	717,488
2010	10,913,990.06	60.00	1.67	191,376.82	51.69	0.1385	1,587,167
2011	16,334,136.42	60.00	1.67	286,419.08	52.40	0.1267	2,172,497
2012	9,987,230.05	60.00	1.67	175,126.08	53.10	0.1150	1,205,958
2013	8,214,137.81	60.00	1.67	144,034.91	53.81	0.1032	889,825
2014	33,503,653.83	60.00	1.67	587,486.57	54.53	0.0912	3,207,255
2015	28,505,657.82	60.00	1.67	499,846.71	55.25	0.0792	2,369,633
2016	25,193,347.01	60.00	1.67	441,765.34	55.97	0.0672	1,776,849
2017	63,881,654.73	60.00	1.67	1,120,164.82	56.69	0.0552	3,700,568
2018	78,403,773.81	60.00	1.67	1,374,810.17	57.42	0.0430	3,539,930
2019	32,505,809.20	60.00	1.67	569,989.36	58.15	0.0308	1,052,262
2020	53,132,355.69	60.00	1.67	931,675.86	58.89	0.0185	1,032,096
2021	88,780,129.72	60.00	1.67	1,556,759.57	59.63	0.0062	575,162
	795,906,054.36			13,956,212.68			148,576,034

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.75

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.4 TRACTOR TRAILERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 9-L2.5							
NET SALVAGE PERCENT.. +20							
1982	13,043.01	9.00				1.0000	10,434
1985	4,944.85	9.00				1.0000	3,956
1988	37,677.85	9.00				1.0000	30,142
1990	127,235.42	9.00				1.0000	101,788
1991	9,134.34	9.00				1.0000	7,307
1993	95,581.62	9.00				1.0000	76,465
1994	82,612.54	9.00				1.0000	66,090
1995	40,396.41	9.00				1.0000	32,317
1996	5,279.46	9.00				1.0000	4,224
1997	7,406.13	9.00	11.11	658.26	0.23	0.9744	5,773
1998	33,747.44	9.00	11.11	2,999.47	0.39	0.9567	25,828
2000	25,719.76	9.00	11.11	2,285.97	0.73	0.9189	18,907
2002	77,834.64	9.00	11.11	6,917.94	1.07	0.8811	54,865
2003	597,743.37	9.00	11.11	53,127.43	1.22	0.8644	413,371
2011	138,812.40	9.00	11.11	12,337.65	2.81	0.6878	76,378
2012	193,869.32	9.00	11.11	17,231.11	3.01	0.6656	103,225
2016	197,873.64	9.00	11.11	17,587.01	4.27	0.5256	83,196
2018	111,346.75	9.00	11.11	9,896.50	5.71	0.3656	32,563
2019	418,696.66	9.00	11.11	37,213.76	6.58	0.2689	90,067
2020	2,058,968.40	9.00	11.11	183,001.11	7.52	0.1644	270,861
2021	359,449.94	9.00	11.11	31,947.91	8.50	0.0556	15,977
	4,637,373.95			375,204.12			1,523,734

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 8.09

QUESTION:
Please refer to witness Allis' Direct Testimony, Exhibit NWA-1, pages 101 and 102 of 787. In the discussion section on this page, it is stated that the statistical analysis indicates a longer service life than the current estimates. However, that statement is followed by the statement, "Given the work on the transmission system that will occur in the coming years, it would not be reasonable to increase the service life too significantly for this account." Please elaborate on why the service estimates should not be increased for this account.

RESPONSE:
Please note that the page number reference should be page 726, not pages 101 and 102.

The cited statement indicates that the service life should not be increased too significantly, not that the service life should not be increased. The recommendation in the depreciation study is an increase in the average service life to the 70-R1.5 survivor curve (from the 65-R3 for FPL and 55-R3 for Gulf). In the coming years the Company will undertake various projects on its transmission system, including rebuilding much of the 500 kV system and incorporating new generation such as solar into the system. As a result, there could be an increase in retirements in transmission accounts. For this reason, as well as that a 70-year average service life is longer than many estimates for others in the industry for this account, the service life estimate should not be extended beyond the 70-R1.5 survivor curve recommended in the depreciation study.

QUESTION:
Please refer to witness Allis' Direct Testimony, Exhibit NWA-1, pages 101 and 102 of 787. Please explain the reason for the higher than normal gross salvage amount for this account in 2019.

RESPONSE:
Please note that the referenced page numbers should be 727, not pages 101 and 102.

The referenced gross salvage amount was originally recorded in 2019 but shown in the net salvage analysis in 2017 (see page 325 of 787 of Exhibit NWA-1). The gross salvage in 2017 was over $1 million, which is higher than any other year and approximately 80% of the total gross salvage recorded from 1986 through 2019. This gross salvage amount was related to sale of the Springbank Substation to Seminole Electric Cooperative and is not expected to be indicative of the future net salvage experience for this account.

QUESTION:
Please refer to witness Allis' Direct Testimony, Exhibit NWA-1, page 734 of 787. In the Net Salvage Analysis Discussion, it is stated that there were large removal costs in 2019. Please discuss the nature and cause of those removal costs and whether or not they are expected to recur.

RESPONSE:
Cost of removal in 2019 is related to the replacement of 500 kV lines. As discussed on pages 20 and 21 of the direct destimony of FPL witness Ferguson, the Company is replacing a large portion of its 500 kV system in the coming years and has requested a capital recovery schedule related to this work. Although there will be similar work in the future, in part because the Company has requested a capital recovery schedule for this activity it was given less consideration in the current study. As 500 kV projects are completed, net salvage as a percentage of retirements may inform the appropriate net salvage estimates in future studies. However, as these projects are ongoing the data is not definitive enough to significantly inform the net salvage estimates for this account.

QUESTION:
Please refer to witness Allis' Direct Testimony, Exhibit NWA-1, page 736 of 787. In the Net Salvage Analysis Discussion, it is stated that there were gross salvage amounts that were related to reimbursements and not expected to recur. Please elaborate on the nature and cause of these reimbursements, explaining why they are not expected to recur at the same rate in the future.

RESPONSE:
Reimbursements are typically the result of work requested by other entities, such as moving a line in an owned right-of-way for a road-widening project or insurance reimbursements. The referenced statement on page 736 states that these transactions are not expected to "recur (at least at the same rate)." The reimbursements not expected to recur at the same rate are in reference to years in which the gross salvage was a significant percentage of the retirements. For example, the three-year moving averages in the late 1990s and early 2000s were close to or exceeded 100%. This is a higher gross salvage percent than should be expected for most transmission poles (which are largely concrete poles) – it is unlikely that a third-party would pay FPL 100% of the original cost of its assets to remove all (or most) of its poles. Similarly, in more recent years there are three-year averages that are close to 50%. If gross salvage in the future were at this level, then this would mean that third parties would pay the Company over $1.1 billion to retire its assets (as 50% of the $2.3 billion balance is more than $1.1 billion). Since it is highly unlikely the Company will be paid this sum to retire its assets, such gross salvage will not recur at the same level in the future for the balance of plant in the account.

In general, reimbursements are often reflected at a higher percentage in historical net salvage data than will occur in the future. Historical retirements are often, on average, younger than the average service life of an account and, therefore, younger than future retirements. Combined with the fact that retirements tend to increase with age, there is often a higher percentage of reimbursed retirements in the historical data than will occur in the future.

QUESTION:
Please refer to witness Allis' Direct Testimony, Exhibit NWA-1, page 738 of 787. Please describe the events that caused the large amounts of "Cost of Removal in 2019" as mentioned in the Net Salvage Analysis Discussion.

RESPONSE:
The cost of removal in 2019 is related to the 500 kV rebuild projects.

QUESTION:
Please refer to witness Allis' Direct Testimony, Exhibit NWA-1, page 741 of 787. Please describe the events that caused the large amounts of "Cost of Removal in 2018 and 2019" as mentioned in the Net Salvage Analysis Discussion.

RESPONSE:
The 2018 and 2019 cost of removal amounts are primarily related to the retirement of inductors at Flagami substation, the replacement of terminations and cable on the Port Everglades-Sistrunk 230 kV line, the replacement of cable from Greynolds to Laudania, and the replacement of pumping plants at Turkey Point 4C and Miami South. Cost of removal amounts for each of these projects are as follows:

	Cost of Removal	
Project	**2018**	**2019**
Flagami Substation	$2,948,355.39	$245,318.91
Port Everglades-Sistrunk 230 kV Line	$1,230,693.76	$25,305.45
Greynolds-Laudania 230 kV Line	$ -	$1,139,267.35
Turkey Point 4C	$ -	$783,030.63
Miami South	$ -	$402,527.70
Total	*$4,179,049.15*	*$2,595,450.04*

QUESTION:
Please refer to witness Allis' Direct Testimony, Exhibit NWA-1, page 749 of 787. Please eleborate on the justification for extending the estimated service life this account from ten years to twenty years.

RESPONSE:
Industry estimates for energy storage assets typically range from 10 to 15 years. However, energy storage facilities for other utilities are different in scale than the Manatee facility and may also serve different functions. Due to both the differences in FPL's energy storage assets and the Company's expectations for newer energy storage technology, the Company expects that a twenty-year average service life is reasonable as an overall average for the Company's storage assets.

QUESTION:
Please refer to witness Allis' Direct Testimony, Exhibit NWA-1, page 762 of 787. The Net Salvage Analysis states, "More recent years have experienced less negative gross salvage than in the 1980s and 1990s." Please descibe a situation that would cause gross salvage to be negative.

RESPONSE:
The cited sentence should read "net salvage" instead of "gross salvage." The text should read, "More recent years have experienced less negative net salvage than in the 1980s and 1990s." Negative net salvage occurs when cost of removal is greater than gross salvage.

QUESTION:
Please refer to witness Allis' Direct Testimony, Exhibit NWA-1, pages 767 and 768 of 787. In the first paragraph of the Discussion Section under the Net Salvage Analysis, costs of removal amounts of 127 percent, 149 percent, and 154 percent are mentioned. Please confirm or deny that these amounts should in fact be (127) percent, (149) percent, and (154) percent, respectively. In other words, these percentages should be negative amounts rather than positive amounts.

RESPONSE:
Deny. While cost of removal percentages are sometimes shown as negative because they result in negative net salvage, in the net salvage analysis on page 359 of 787 of Exhibit NWA-1, cost of removal and gross salvage are shown as positive amounts and net salvage is shown as negative (and equal to gross salvage less cost of removal). For example, the positive 127 and 149 percent amounts in the cited page correspond to amounts shown on pages 359 and 360 of 787 of Exhibit NWA-1.

QUESTION:
Please refer to witness Allis' Direct Testimony, Exhibit NWA-1, page 771 of 787. Please discuss why net salvage data for AMI meters were included in the net salvage analysis when AMI meters were not included in the Life Analysis for this account

RESPONSE:
AMI meters are expected to have different service lives from the historical experience of legacy meters, as well as from the experience of assets that remain in Account 370, Meters. However, the cost to retire a meter is expected to be relatively similar whether the meter is a legacy meter or an AMI meter. As a result, the combined historical data of AMI meters and legacy meters provides a more robust historical database for the net salvage analysis than if, for example, only AMI net salvage data were studied.

QUESTION:
Please refer to witness Allis' Direct Testimony, Exhibit NWA-1, page 775 of 787.

a. Please eleborate on why a recommendation of (10) percent for Net Salvage was made when the most recent 5-year and 10-year average Cost of Removal amounts suggest a lower (more negative) Net Salvage may be appropriate.

b. Please describe how the assets in this account are similar to the assets in account 373.

RESPONSE:
a. The most recent 5- and 10-year averages were not the only considerations for this account. As discussed on page 775, most of the assets in this account are related to customer lighting for which the net salvage expectations should be similar to Account 373 which has more historical retirement and net salvage experience. The recommended estimate for Account 373 is (10) percent.

b. Account 371 includes assets such as poles, conductors and fixtures used for area lighting on customer premises, which are similar to the types of assets that are in Account 373.

QUESTION:
Please refer to witness Allis' Direct Testimony, Exhibit NWA-1, page 776 of 787. Please elaborate on the impact that changing to LED lights has on the service life estimate of account 373.

RESPONSE:
Changing to LED streetlights can impact the service life for Account 373 in different ways. LED bulbs are integrated with the light fixture. This differs from other types of lighting, in which bulbs could be replaced without necessarily needing to replace the entire fixture. As existing lighting is replaced with LEDs, this can result in shorter overall average service lives for fixtures. Additionally, although LED lights are expected to last longer than other types of lights, the replacement of bulbs in non-LED lights is normally not capitalized and did not result in retirements, whereas the replacement of LEDs will require the replacement of entire fixtures. In the aggregate, the impact of LEDs is likely to result in a shorter average life of fixtures, although other assets in the account may have less of an impact.

QUESTION:
Please refer to witness Allis' Direct Testimony, Exhibit NWA-1, page 779 of 787. Please elborate on the statement "a (5) percent estimate reflects that there could be some value of the buildings once they reach the end of their useful lives," despite the most recent 10-year average of (22) percent and 5-year average of (31) percent for Net Salvage.

RESPONSE:
The overall average net salvage in the historical data for Account 390 is (15) percent, which was given more consideration than shorter-term averages. Additionally, many of the retirements in the historical data are related to the replacement of components of FPL's facilities (such as roofs, HVAC, etc.) rather than the retirement of entire facilities. Some of FPL's facilities may have lower negative net salvage or even positive salvage at the end of their useful lives if, for example, another party could have use for building(s) or other facilities on the site. For this reason, a less negative net salvage estimate is recommended than the overall average net salvage in the historical data.

QUESTION:
Please refer to witness Allis' Direct Testimony, Exhibit NWA-1, page 785 of 787. Please elaborate on the nature and cause of the large amounts of gross salvage for account 392.9 recorded in 2004 and 2006.

RESPONSE:
Salvage for assets such as vehicles and trailers in Account 392 is typically proceeds from the auction of these assets once retired from FPL's books. The gross salvage in 2004 and 2006 were primarily proceeds from these types of transactions. The annual amount of gross salvage can be impacted by the number of vehicles sold at auction and the market price available at the time.

QUESTION:
Please refer to witness Ferguson's Direct Testimony, Exhibit KF-3(B), pages 23 and 24 of 47. By comparing column (6) "Annual Depreciation Rate (Consolidated with RSAM)" of this exhibit to staff's calculations (as shown in the example below), it appears that FPL's proposed RSAM adjusted depreciation rates for each of the transmission, distribution, and general plant accounts (shown in Exhibit KF-3(B)) are exactly the same as the corresponding accounts' whole life rates, rather than the remaining life rates, calculated by staff using the proposed RSAM parameters. Please explain.

TRANSMISSION PLANT		Investment 12/31/2021	Book Reserve 12/31/2021	Average Service Life	Average Remaining Life	Net Salvage	Whole Life Rate
Account	Account Title	$	$	Years	Years	%	%
350.2	Easements	271,402,574	53,752,626	100	52.35	0	1.0
352	Structures and Improvements	343,077,022	45,715,350	70	62.34	(15)	1.6
353	Station Equipment	2,928,897,434	491,536,323	44	33.26	0	2.3
353.1	Station Equipment - S/U Transformers	483,088,284	77,129,854	38	23.17	0	2.6
354	Towers and Fixtures	167,917,205	66,984,617	70	53.52	(15)	1.6
355	Poles and Fixtures	2,338,863,733	401,419,421	60	52.69	(40)	2.3
356	Overhead Conductors and Devices	1,515,639,748	286,961,568	60	52.66	(45)	2.4
357	Underground Conduit	157,775,772	31,585,979	65	50.94	0	1.5
358	Underground Conduit & Devices	205,572,397	40,146,865	65	51.32	(20)	1.8
359	Roads and Trails	133,034,358	36,494,484	75	55.09	(10)	1.5
TOTAL TRANSPORTION PLANT:		**$8,545,268,527**	**$1,531,727,087**				
DISTRIBUTION PLANT							
Account							
361	Structures and Improvements	363,420,972	84,990,629	70	57.50	(15)	1.6
362	Station Equipment	3,025,803,566	633,794,806	51	39.17	(5)	2.1
363	Energy Storage Equipment	4,250,951	2,123,740	20	15.20	0	5.0
364.1	Poles, Towers, and Fixtures - Wood	1,791,157,643	521,130,216	44	30.07	(60)	3.6
364.2	Poles, Towers, and Fixtures - Concrete	1,666,735,268	108,741,707	56	45.48	(60)	2.9
365	Overhead Conductors & Devices	4,102,150,836	569,946,634	55	48.76	(60)	2.9
366.6	Underground Conduit - Duct System	2,294,405,710	464,454,245	70	55.73	0	1.4
366.7	Underground Conduit - Direct Buried	121,915,197	36,665,335	55	39.70	0	1.8
367.6	Underground Conductors & Devices - DS	2,802,292,502	477,826,171	46	35.24	0	2.2
367.7	Underground Conductors & Devices - DB	916,624,605	317,517,773	45	27.10	0	2.2
368	Line Transformers	3,493,242,494	1,015,267,810	40	31.88	(15)	2.9
369.1	Services - Overhead	419,369,727	173,870,371	56	44.44	(85)	3.3
369.6	Services - Underground	1,365,020,244	426,898,969	55	43.18	(15)	2.1
370	Meters	158,265,169	104,122,480	40	22.96	(20)	3.0
370.1	Meters - AMI	838,456,573	337,828,276	20	12.60	(20)	6.0
371	Installation on Customers' Premises	105,497,866	36,663,289	30	21.62	(10)	3.7
371.4	Electric Vehicle Chargers	10,589,732	128,746	15	14.28	0	6.7
373	Street Lighting & Signal Systems	777,697,220	80,158,373	39	24.30	(10)	2.8
TOTAL DISTRIBUTION PLANT:		**$24,256,896,274**	**$5,392,129,569**				
GENERAL PLANT							
Account	Account Title						
390	Structures & Improvements	795,906,054	162,154,236	60	49.23	10	1.50
392.1	Transportation-Cars	16,848,883	11,757,061	7.0	3.53	20	11.40
392.2	Transportation-Light Trucks & Vans	80,399,479	35,798,655	9.0	4.64	20	8.90
392.3	Transportation - Heavy Trucks	406,416,668	159,067,611	13.0	7.80	20	6.20
392.4	Transportation - Tractor Trailers	4,637,374	1,731,984	9	5.83	20	8.90
392.9	Trailers	38,444,581	8,381,225	20	14.92	20	4.00
396.1	Power Operated Equipment	6,977,625	3,046,502	13	7.92	20	6.20
397.8	Communication Equipment - Fiber Optic	77,992,649	24,298,598	25	18.45	0	4.00
TOTAL GENERAL PLANT:		**$1,427,623,313**	**$406,235,874**				

RESPONSE:
Based on the RSAM proposal, the RSAM depreciation rates would be used in conjunction with the amortization of the theoretical reserve imbalance. This will effectively mean that the book reserve will be brought in line with the theoretical reserve calculated based on the RSAM depreciation parameters. Mathematically, remaining life depreciation rates are equal to whole life depreciation rates when the book reserve equals the theoretical reserve. As a result, the depreciation rates resulting from the RSAM are the whole life depreciation rates based on the RSAM parameters that bring the book reserve in line with the theoretical reserve.

QUESTION:
Please refer to witness Ferguson's Direct Testimony, Exhibit KF-4, page 1 of 8, MFR C-2 (with RSAM and without RSAM) for the Projected Test Year (Consolidated), page 3, MFR C-2 (with RSAM and without RSAM) for the Subsequent Year Adjustments (Consolidated), page 3, and MFR C-3 (with RSAM and without RSAM), page 4. The amounts reflected in the MFRs for the Total Base Capital Recovery are $111,612,000 for 2022 and $123,665,000 for 2023. The amounts reflected in Exhibit KF-4 are $117,217,208 for 2022 and $130,347,463 for 2023. Please direct staff to the amounts referenced in footnote 16 on MFR C-3 that reconcile these amounts.

RESPONSE:
Please see Attachment No. 1 for a reconciliation of the company adjustments related to Capital Recovery Amortization reflected on Exhibits KF-4 and LF-4, and MFRs C-2 and C-3.

As reflected in the attachment, the Total Base Capital Recovery amounts reflected on Exhibit KF-4 (with RSAM and without RSAM) of $117,217,208 for the 2022 Test Year and $130,347,463 for the 2023 Subsequent Year are on a total Company per book basis and exclude impacts to income tax expense. The Capital Recovery Amortization amounts reflected on MFR C-2 (with RSAM and without RSAM) of $111,612,000 for 2022 and $123,665,000 for 2023 are on a jurisdictional basis and exclude impacts to income tax expense. In addition, the Capital Recovery Amortization amounts reflected on MFR C-3 include the impact of income tax expense and adjustments to excess accumulated deferred income taxes and deferred income tax expense resulting from permanent differences as reflected by FPL witness Fuentes in her Exhibit LF-4.

QUESTION:
Please refer to MFR Schedules B-7 through B-10 (Projected Test Year Ended: 12/31/22), sponsored by witness Bores; witness Ferguson's Direct Testimony, Exhibit KF-3(B), pages 25-47 of 47; and witness Allis' Direct Testimony, Exhibit NWA-1, pages 81-102 of 787, for the questions below regarding FPL (consolidated) test year 2022 beginning depreciable plant and reserve balances.

a. Please explain the differences between the plant balance amount for each account, as well as the total, shown in MFR Schedule B-7, column (4) "Plant Balance Beg. of Year," or, Schedule B-8, column (3) "Month Plant Balance Dec-21" and the amount for the corresponding account and the total, shown in KF-3(B), pages 25-47 of 47, column (1) "Original Cost As Of December 31, 2021" or, Exhibit NWA-1, pages 81-102 of 787, column (2) "Original Cost As Of December 31, 2021." A sample of these comparisons is shown in Table A, below.

Table A: Examples of the Differences In Plant (Consolidated) Balance [1]

	Sources of Data:	Schedules B-7 and B-8	Exhibits KF-3(b), NWA-1	Difference
		Plant Balance Beg. Of 2022	Original Plant Cost As Of Dec. 2021	
		($000)	($000)	($000)
	Utility Plant	(1)	(2)	(3)
1	Total Intangible	1,765,208		1,765,208
2	Scherer Unit 4	1,300,465		1,300,465
3	Crist Common	391,835	389,492	2,343
4	.....	.....	.....	.....
5	Total Steam Production	4,256,241	1,395,999	2,860,242
6	St. Lucie Unit 1	1,736,861	1,738,482	(1,621)
7	Turkey Point Unit 3	1,812,925	1,813,866	(941)
8	.....	.....	.....	.....
9	Total Nuclear Production	8,555,958	8,478,789	77,169
10	Riviera	991,631	992,370	-739
11	Desoto Solar	147,559	147,385	174
12	Voluntary Solar Partnership	38,866	39,170	-304
13	.....	.....	.....	.....
14	Total Other Production	19,307,072	19,385,879	(78,807)
15	Acct. 353.1	428,784	483,088	(54,304)
16	.....	.....	.....	.....
17	Total Transmission	8,984,531	8,545,269	439,262
18	Acct. 362	2,955,384	3,025,804	(70,420)
19	.....	.....	.....	.....
20	Total Distribution	24,327,314	24,256,896	70,418
21	Total General	2,391,416	1,427,623	963,793
22	Total Other Items	1,142,084		1,142,084
23	Total Depreciable Plant Balance	70,729,824		
24	Total Depreciable Plant Balance (Excluding Intangible, and Other Items)	67,822,532	63,490,455	4,332,077

Note 1: All the number in columns (1) and (2), lines 1 - 23, are quoted from the source documents indicated.

b. Please explain the differences in depreciation reserve (accumulated depreciation) balance amount for each account, as well as the total, shown in MFR Schedule B-9, column (3) "Accumulated Depreciation Beg. of Year," or, Schedule B-10, column (3) "Month Accum Depr Balance Dec-21" and the amount for the corresponding account and the total, shown in KF-3(B), pages 25-47 of 47, column (2) "Book Depreciation Reserve" (as of December 31, 2021), or, Exhibit NWA-1, pages 81-102 of 787, column (2) "Book Depreciation Reserve" (as of December 31, 2021). A sample of these comparisons is indicated in Table B below.

Table B: Examples of the Differences In Depreciation Reserve (Consolidated) Balance [1]

Sources of Data:	Schedules B-9 and B-10	Exhibits KF-3(b), NWA-1	Difference
	Accum Depr Balance Beg. Of 2022	Depreciation Reserve As Of Dec. 2021	
	($000)	($000)	($000)
Utility Plant	(1)	(2)	(3)
Total Intangible	717,878		717,878
Scherer Unit 4	512,838		512,838
Crist Common	(84,441)	211,971	(296,412)
.....	.....	.....	.....
Total Steam Production	737,099	577,123	159,976
St. Lucie Unit 1	761,746	785,044	(23,298)
Turkey Point Unit 3	690,104	777,391	(87,287)
.....	.....	.....	.....
Total Nuclear Production	3,852,507	3,792,212	60,295
Riviera	77,991	72,479	5,512
Desoto Solar	59,891	61,080	(1,189)
Voluntary Solar Partnership	3,544	3,337	207
.....	.....	.....	.....
Total Other Production	2,560,974	2,853,784	(292,810)
Acct. 353.1	85,873	77,130	8,743
.....	.....	.....	.....
Total Transmission	1,783,677	1,531,727	251,950
Acct. 362	706,600	633,795	72,805
.....	.....	.....	.....
Total Distribution	5,449,957	5,392,130	57,827
Total General	845,904	406,236	439,668
Total Other Items	(1,762,467)		(1,762,467)
Total Depreciable Plant Balance	14,185,530		
Total Depreciable Reserve Balance (Excluding Intangible, and Other Items)	15,230,119	14,553,211	676,908

Note 1: All the number in columns (1) and (2), lines 1 - 23, are quoted from the source documents indicated.

RESPONSE:
The plant-in-service and accumulated depreciation reserve balances as of January 1, 2022 reflected on MFRs B-7 and B-9, respectively, and the balances reflected in the 2021 Depreciation Study are not intended to be used for the same purposes since they do not present the information on the same basis. While the 2021 Depreciation Study is based on the same January 1, 2022 balances reflected on MFRs B-7 and B-9, certain data is excluded or allocated/presented differently for purposes of calculating new depreciation rates.

a. The difference between the forecasted depreciable plant beginning balance reflected on MFR B-7 for the 2022 Test Year in the amount of $70,729,824,000 and the amount reflected in the 2021 Depreciation Study of $63,490,455,000 is shown in the chart below. Please refer to Attachment 1 for additional details related to the differences at the plant account level.

	($000s)
MFR B-7 - Balance as of 1/1/2022	**$ 70,729,824**
Exclude Other Items Reflected on Page 6 of MFR B-7	(1,142,084)
Subtotal	**$ 69,587,740**
Excluded From 2021 Depreciation Study	(6,101,036)
Forecast Timing and Other Differences	3,752
2021 Depreciation Study - Balance as of 12/31/2021	**$ 63,490,456**

In addition to the differences in the chart above, Attachment 1 reflects various differences in plant-in-service balances related to transfers, allocations, and presentation differences at the plant account or functional level, however, the total for these differences all net to $0. The main differences between the total plant-in-service balances are described below:

- Exclude Other Items Reflected on Page 6 of MFR B-7 – ($1.1 billion)
  Amount represents acquisition adjustments, asset retirement obligations, capital leases, and avoided AFUDC, which are not included in the 2021 Depreciation Study.

- Excluded From 2021 Depreciation Study – ($6.1 billion)
  Intangible assets, amortizable plant, oil backouts, non-depreciable assets, and non-utility plant are all not included in the 2021 Depreciation Study. In addition, unrecovered plant-in-service forecasted to be recovered through capital recovery schedules are not included in the 2021 Depreciation Study since FPL proposes to recover them separately as described in witness Ferguson's testimony.

- Forecast Timing and Other Differences ($0.01 billion)
  Primarily minor changes made to the rate case forecast after the forecast information was included in the 2021 Depreciation Study.

b. The difference between the forecasted depreciable reserve beginning balance reflected on MFR B-9 for the 2022 Test Year in the amount of $14,185,530,000 and the amount reflected in the 2021 Depreciation Study of $14,553,211,000 is shown in the chart below. Please refer to Attachment 2 for additional details related to the differences at the plant account or functional level.

	($000s)
MFR B-9 - Balance as of 1/1/2022	**$ 14,185,530**
Exclude Other Items Reflected on Page 6 of MFR B-9	1,762,467
Subtotal	**$ 15,947,997**
Excluded From 2021 Depreciation Study	(1,354,496)
Remaining 2016 Reserve Amount Difference	(28,983)
Forecast Timing and Other Differences	(11,307)
2021 Depreciation Study - Balance as of 12/31/2021	**$ 14,553,211**

In addition to the differences in the chart above, Attachment 2 reflects various differences in depreciation reserve balances related to transfers, allocations, and presentation differences at the plant account or functional level, however, the total for these differences all net to $0. The main differences between the total depreciation reserve balances are described below:

- Exclude Other Items Reflected on Page 6 of MFR B-9 – $1.8 billion
  Amount represents reserves associated with acquisition adjustments, asset retirement obligations, capital leases, avoided AFUDC, and land easements, and other adjustments, which are not included in the 2021 Depreciation Study. In addition, this amount also includes depreciation and dismantlement reserve flowback amounts and capital recovery schedules which have an offsetting amount reflected as a regulatory asset on MFR B-6.

- Exclude from 2021 Depreciation Study – ($1.4 billion)
  Amount represents reserves for intangible assets, amortizable plant, oil backouts, non-depreciable assets, and non-utility plant which are not included in the 2021 Depreciation Study. In addition, reserve amounts associated with unrecovered plant-in-service forecasted to be recovered through capital recovery schedules are not included in the 2021 Depreciation Study since FPL proposes to recover them separately as described in witness Ferguson's testimony.

- Remaining 2016 Reserve Amount Difference – ($0.03 billion)
  The 2021 Depreciation Study included $317 million for the remaining 2016 Reserve Amount balance at 12/31/2021. However, the final rate case forecast reflected a balance of $346 million for the 2016 Reserve Amount as discussed in FPL's response to Staff's Second Set of Interrogatories No. 57.

- Forecast Timing and Other Differences ($0.01 billion)

  Primarily minor changes made to the rate case forecast after the deadline to be included in the 2021 Depreciation Study.

QUESTION:
Please refer to witness Ferguson's Direct Testimony, Exhibits KF-3(A), page 4 of 6, Lines 1-13, where witness Ferguson provided "Change in Forecasted Accumulated Depreciation Resulting from FPL's Proposed Change in Base Depreciation Expense" (Consolidated without-RSAM) for questions below:

a. Please identify the beginning of year 2022 plant balance (1/1/2022) that witness Ferguson used in his calculation in deriving the "Ending Balance 1/31/2022" for each plant function as well as the total.

b. For the amount identified in Question (a) above, please locate the page and line number of MFR Schedule B-7 where the same amount is presented, if available. Otherwise, please explain why the 2022 beginning plant balances are not the same between Schedule B-7 and Exhibit KF-3(A).

RESPONSE:
a. Please refer to FPL's response to Staff's First Set of Interrogatories No. 37 subpart (a) outlining the 2022 depreciable plant balances used in the calculation of FPL witness Ferguson's Exhibit KF-3(A). Note, the same depreciable plant balances were also used to prepare FPL witness Ferguson's Exhibit KF-3(B).

b. The differences between the depreciable plant balances presented in FPL's MFR B-7 Consolidated without-RSAM and those used to develop witness FPL witness Ferguson Exhibit KF-3(A) are outlined in FPL's response to Staff's First Set of Interrogatories No. 37 part (a).

QUESTION:
Please refer to MFR Schedules B-9 (Projected Test Year Ended: 12/31/22), sponsored by witness Bores, witness Ferguson's Direct Testimony, Exhibit KF-5, witness Kopp's Direct Testimony, Exhibit JTK-1, and Exhibits KF-5 and JTK-1 - associated Excel file "Copy of 2020 Dismantlement - Accrual Estimate (Combined) - FILED.xlsx" (Dism Excel File) provided by FPL via email on April 9, 2021, for the questions below regarding FPL (consolidated) fossil dismantlement reserve and annual accrual.

a. On Line 43 of Schedule B-9, page 6 of 6, column (3), FPL reported its 2022 beginning dismantlement reserve balance, in the amount of $404,161,000. In Tab "Reserve" of the Dism Excel File, column 24 "Reserve as of 12/2021," FPL provided total 2021 year-end reserve: $203,688,132 (row 104 "Study Total"), $201,277,281 (row 114 "Grand Total"), $99,511,653 (row 159 "Study Total), and $300,788,934 (row 161). Please explain how the Schedule B-9 reported $404,161,000 total dismantlement reserve was derived. Please also explain the difference between this amount and the $300,799,934 2021 year-end total reserve reported in Dism Excel File.

b. Referring to Schedule B-9, page 6 of 6, Line 43, please explain the Adjustment/Transfer to Fossil Dismantlement, in the amount of negative $56,631,000, and identify the pages of witnesses Ferguson and Kopp's direct testimonies and exhibits where this information is found, if available.

RESPONSE:
The dismantlement reserve balance as of January 1, 2022 reflected on MFR B-9 and the balance reflected in the dismantlement study are not intended to be used for the same purpose since they do not present the information on the same basis. The amount of FPL's fossil dismantlement reserve on MFR B-9 reflects the forecasted reserve balance at a single point in time, and is based on actuals as of September 30, 2020, FPL's current authorized dismantlement accrual, and forecasted dismantlement activities. In contrast, the amount of the dismantlement reserve reflected in FPL's dismantlement study is intended to be used in conjunction with estimated future dismantlement costs to calculate changes to FPL's dismantlement accruals starting January 1, 2022 and is based on actuals as of August 31, 2020 and, in some instances, only includes accrual activity through December 31, 2021.

a. The derivation of the forecasted beginning balance of FPL's fossil dismantlement reserve reflected on MFR B-9 for the 2022 Test Year in the amount of $404,161,000 and differences between this amount and the total dismantlement reserve reflected in the "Dism Excel File" provided by FPL via email on April 9, 2021 of $300,788,934 is shown in the chart below. Please refer to Attachment 1 for additional details related to the FPL and Gulf Power dismantlement reserve differences.

	Estimated Balance as of 1/1/2022		
	MFR B-9	**Dism Excel File**	**Difference**
FPL forecasted dismantlement reserve	$ 188,462,876	$ 201,277,281	$ 12,814,405
Gulf Power forecasted dismantlement reserve	69,684,188	99,511,654	29,827,466
FPL dismantlement reserve available for flowback	146,014,234	146,014,234	-
Utilization of dismantlement flowback (2017 through 2021)	-	(146,014,234)	(146,014,234)
Total	**$ 404,161,298**	**$ 300,788,935**	**$ (103,372,363)**
Presentation Differences	$ 153,762,126	$ 201,133,226	$ 47,371,100
Timing Differences	30,751,102	26,021,873	(4,729,229)
Flowback Recognition	-	(146,014,234)	(146,014,234)
Total	**$ 184,513,228**	**$ 81,140,865**	**$ (103,372,363)**

The differences between the dismantlement reserve balances totaling $103.4 million are described below:

- Presentation Differences - $47.4 million:
  With the exception of Martin Units 1 and 2, where the dismantlement is nearly complete, the forecasted dismantlement expenditures for the period of September 2020 through December 2021 for the units presented on Tables 5-5 and 5-6 on Exhibit JTK-1 are incorporated into the total amount of dismantlement costs utilized to develop FPL's proposed annual dismantlement accrual. Whereas, the identical forecasted dismantlement expenditures are reflected as a reduction in the dismantlement reserve as of January 1, 2022 on MFR B-9. As reflected on Attachment 1, the total amount of presentation differences related to FPL and Gulf Power is $17.7 million and $29.7 million, respectively. Note, for dismantlement accrual calculation purposes, the reflection of expenditures as an increase in dismantlement cost or as a decrease in dismantlement reserve does not impact the amount remaining to be accrued and therefore has no effect on the calculation of FPL's proposed dismantlement accruals in this proceeding. Please refer to the example included in Attachment 1 which illustrates this point.

- Timing Differences – ($4.7 million):
  In the dismantlement study, the Company used actual dismantlement reserve activity as of August 31, 2020, whereas the amounts reflected on MFR B-9 are based on actual dismantlement reserve activity as of September 30, 2020. This difference results in the rate case forecast including one additional month of actual activity and updated dismantlement forecast inputs. As reflected on Attachment 1, the total amount of timing differences related to FPL and Gulf Power is ($4.9) million and $0.2 million, respectively.

- Flowback Recognition – ($146.0 million):
  FPL did not include the flowback of the dismantlement reserve surplus authorized under FPL's 2016 Stipulation and Settlement Agreement of $146,014,000 as part of the balance on MFR B-9 because the flowback is reflected in FPL's forecast as a regulatory asset in MFR B-6 (page 8 of 11, line 24), not as a component of FPL's dismantlement reserve.

b. The Adjustment/Transfer to Fossil Dismantlement of negative $56,631,000 reported on MFR B-9 for the 2022 Test Year represents forecasted 2022 dismantlement expenditures to be charged to the dismantlement reserve. Similar to the 2021 forecasted expenditures, the 2022 forecasted dismantlement expenditures were incorporated into the total amount of dismantlement costs (Tables 5-5 and 5-6 of Exhibit JTK-1) utilized to develop FPL's proposed annual dismantlement accrual. Therefore, these expenditures are not specifically identified in FPL witnesses Ferguson and Kopp's direct testimonies or exhibits.

Note, FPL filed with the Commission an updated dismantlement study including Corrected Exhibit JTK-1 on May 10, 2021 as part of FPL's First notice of identified adjustments. The updated study and exhibit do not impact the estimated total ending reserve as of December 31, 2021 or internal FPL cost estimates (Tables 5-5 and 5-6 of Exhibit JTK-1) discussed above.

QUESTION:
Please refer to FPL's MFR Schedule B-2, page 7 of 8 which explains that this adjustment results from FPL's 2021 Dismantlement Study.

a. Please explain how this amount was derived with a working paper to show the derivation.

b. Please identify the page number(s), if available, of witness Ferguson's Direct Testimony, Exhibit KF-5 and witness Kopp's Direct Testimony, Exhibit JTK-1, on which the derivation of this amount is reflected.

RESPONSE:
a.-b. The Per Book rate base amount reflected on FPL's MFR Schedule B-2 for the Dismantlement Company adjustment represents the proposed change in FPL's base rate dismantlement reserve for 2022 and 2023 resulting from the following two items, both of which represent 13-month averages:

	2022	2023
Change in Dismantlement Accrual Per the 2021 Dismantlement Study	$(12,125,634)	$(36,376,902)
Proposed Base Reserve Transfers between Generating Units	$ 13,671,069	$ 14,810,325
Total Company Adjustment (Per Book) on MFR B-2	$ 1,545,435	$(21,566,577)

The 13-month average for the change in dismantlement results from the requested annual increase to the base rate dismantlement accrual of $24,251,268 reflected on Exhibit KF-5, Page 1, Line 25, which was split evenly each month beginning January 1, 2022. The 13-month average for proposed reserve transfers results from transfers between generating units for a net decrease in the reserve of $14,810,325, which are proposed to take place on January 1, 2022. Note, the proposed reserve transfer in this Company adjustment does not include FPL's request to transfer the Scherer ash pond dismantlement reserve from base to clause (it is reflected as the Scherer Ash Pond Dismantlement Company adjustment on MFR B-2).

The derivation of the total Per Book Dismantlement Company adjustment is not reflected in testimony of either FPL witness Ferguson or Kopp. Please refer to Page 1, Lines 6 and 7 of Exhibit LF-4 in FPL witness Fuentes's testimony and the document provided in FPL's response to Staff's First Request for Production of Documents No. 6 for the working paper to show the 13-month average derivation of each of the amounts in the chart above for the 2022 Test Year and 2023 Subsequent Year.

Note, FPL filed a corrected 2021 Dismantlement Study and Dismantlement Company adjustment on May 7, 2021 in this docket. In addition, FPL corrected its proposed dismantlement reserve transfers between generating units as part of these revisions. These adjustments are included in FPL's Notice of Identified Adjustments ("NOIA"), which was also filed on May 7, 2021. See summary of the corrected Per Book 13-month average rate base Dismantlement Company adjustments for 2022 and 2023 below:

	2022	2023
Change in Dismantlement Accrual Per the Corrected 2021 Dismantlement Study	$ (11,554,917)	$ (34,664,752)
Corrected Base Reserve Transfers between Generating Units	$ 14,646,297	$ 15,866,822
Corrected Total Company Adjustment (Per Book)	$ 3,091,379	$ (18,797,931)

For supporting workpapers for the corrected Dismantlement Company adjustment, please see documents provided in FPL's response to Staff's First Request for Production of Documents No. 6.

DECLARATION

I, Robert E. Barrett sponsored the answers to Interrogatory Nos. 5-8 from Staff's First 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.

Robert E. Barrett

Date: 5/25/2021

DECLARATION

I, Scott R. Bores co-sponsored the answers to Interrogatory Nos. 9, 14, 17, and 37-39 from Staff's First 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.

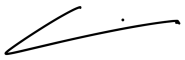
Scott R. Bores

Date: 5/27/2021

DECLARATION

I, Christopher Chapel sponsored the answer to Interrogatory No. 2 from Staff's First 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 answers identified above, and that the facts stated therein are true.



Christopher Chapel

Date: 5.25.21

DECLARATION

I, Keith Ferguson co-sponsored the answers to Interrogatory Nos. 22-23, 25-26, 31, and 34-40 from Staff's First 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.

Keith Ferguson

Date: May 27, 2021

DECLARATION

I, Liz Fuentes sponsored the answer to Interrogatory No. 4 and co-sponsored the answers to Interrogatory Nos. 9, 36, and 40 from Staff's First 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.

Liz Fuentes

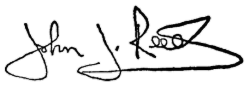
Liz Fuentes

Date: 5/25/2021

DECLARATION

I, John J. Reed co-sponsored the answer to Interrogatory No. 3 from Staff's First 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.



John J. Reed

Date: May 26, 2021

DECLARATION

I, Michael Spoor sponsored the answers to Interrogatory Nos. 1, 10-13, and 15-16 and co-sponsored the answers to Interrogatory Nos. 3, 9, 14 and 17 from Staff's First 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.

Michael G Spoor

Date: __5/26/2021_____

DECLARATION

I, Matthew Valle co-sponsored the answers to Interrogatory Nos. 18-19 from Staff's First 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.

Matthew Valle

Date: 5/26/24