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**FPL's response to staff's fourth set of
interrogatories No. 11**

QUESTION:

Please refer to the April 1, 2022, testimony of Renae B. Deaton, Exhibit RBD-1, FPL Final True-up SPPCRC, pages 8-14 of 15.

- a. Footnote (d) on each page states that the depreciation expense was calculated using the depreciation rates approved in FPL's 2021 base rate proceeding by Order No. PSC-2021-0446-EI. Please explain why FPL used depreciation rates for a 2021 filing that were not to go into effect until January 1, 2022.
- b. Please provide the depreciation rates FPL utilized to calculate the composite depreciation rates reflected on each page referenced in Interrogatory 11(a).

RESPONSE:

- a. The referenced footnote (d) on Exhibit RBD-1 is incorrect. FPL utilized the depreciation rates approved in FPL's 2016 base rate proceeding authorized by Order No. PSC-16-0560-AS-EI, Docket No. 20160021-EI, to calculate depreciation expense for all programs except the Implementation Cost Program in its 2021 SPPCRC Final True-Up Filing. For the SPP Implementation Cost Program, page 14 of 15, FPL utilized the amortization rates approved in FPL's 2010 base rate proceeding authorized by Order No. PSC-10-0153-FOF-EI, Docket Nos. 080677-EI, 090130-EI, to calculate its 2021 amortization expense.
- b. Refer to Attachment No. 1 for the depreciation rates FPL utilized to calculate the composite depreciation rates for each program, except for the Implementation Cost Program, reflected on the pages referenced in part a. In addition, please see below for the link to FPL's 2016 settlement agreement for FPL's approved depreciation rates in effect during 2021, which are reflected on Exhibit D:

<http://www.psc.state.fl.us/library/filings/2016/09338-2016/09338-2016.pdf>

For the amortization rates utilized to calculate amortization expense for the Implementation Cost Program, please see page 80 in FPL's 2010 settlement agreement in the link below for FPL's approved amortization rates in effect during 2021:

<http://www.psc.state.fl.us/library/filings/2010/01885-2010/01885-2010.pdf>

20220010.EI Staff Hearing Exhibits 00380

Florida Power & Light Company
Docket No. 20220010-EI
Staff's Fourth Set of Interrogatories
Interrogatory No: 11
Attachment No. 1 of 1
Tab 1 of 1

Florida Power and Light Company Depreciation Rates - 2021 SPPCRC Final True-Up Filing

Program	depr_group_desc	Major Location	Plant Account	DEPRECIATION
				RATE
601-Pole Inspections - Distribution	36410Z601-DI0119	Mass Distribution Plant	36410	3.58%
	36420Z601-DI0119	Mass Distribution Plant	36420	2.85%
	36500Z601-DI0119	Mass Distribution Plant	36500	2.57%
	36660Z601-DI0119	Mass Distribution Plant	36660	1.42%
	36760Z601-DI0119	Mass Distribution Plant	36760	1.96%
	36800Z601-DI0119	Mass Distribution Plant	36800	2.98%
	36910Z601-DI0119	Mass Distribution Plant	36910	3.26%
	36960Z601-DI0119	Mass Distribution Plant	36960	2.40%
	37100Z601-DI0119	Mass Distribution Plant	37100	3.33%
	37300Z601-DI0119	Mass Distribution Plant	37300	2.47%
602-Structures/Other Equipmt Inspect	35500Z602-PD0031	Transmission Plant - Electric	35500	2.32%
	35500Z602-PD0191-Radial-Retail	Radial-Retail	35500	2.32%
	35600Z602-PD0031	Transmission Plant - Electric	35600	2.38%
	35600Z602-PD0191-Radial-Retail	Radial-Retail	35600	2.38%
	35600Z602-PD0598-Seminole	Transmission Plant - Electric	35600	2.38%
	35900Z602-PD0191	Transmission Plant - Electric	35900	1.33%
	36200Z602-PD0009	Mass Distribution Plant	36200	1.90%
	36410Z602-DI0119	Mass Distribution Plant	36410	3.58%
	36420Z602-DI0119	Mass Distribution Plant	36420	2.85%
	36500Z602-DI0119	Mass Distribution Plant	36500	2.57%
	36660Z602-DI0119	Mass Distribution Plant	36660	1.42%
	36760Z602-DI0119	Mass Distribution Plant	36760	1.96%
	36800Z602-DI0119	Mass Distribution Plant	36800	2.98%
	36910Z602-DI0119	Mass Distribution Plant	36910	3.26%
	36960Z602-DI0119	Mass Distribution Plant	36960	2.40%
603-Feeder Hardening - Distribution	36410Z603-DI0119	Mass Distribution Plant	36410	3.58%
	36420Z603-DI0119	Mass Distribution Plant	36420	2.85%
	36500Z603-DI0119	Mass Distribution Plant	36500	2.57%
	36660Z603-DI0119	Mass Distribution Plant	36660	1.42%
	36670Z603-DI0119	Mass Distribution Plant	36670	2.00%
	36760Z603-DI0119	Mass Distribution Plant	36760	1.96%
	36770Z603-DI0119	Mass Distribution Plant	36770	1.74%
	36800Z603-DI0119	Mass Distribution Plant	36800	2.98%
	36910Z603-DI0119	Mass Distribution Plant	36910	3.26%
	36960Z603-DI0119	Mass Distribution Plant	36960	2.40%
	37000Z603-DI0031	Mass Distribution Plant	37000	2.84%
	37100Z603-DI0119	Mass Distribution Plant	37100	3.33%
	37300Z603-DI0119	Mass Distribution Plant	37300	2.47%
	36410Z604-DI0119	Mass Distribution Plant	36410	3.58%
	36420Z604-DI0119	Mass Distribution Plant	36420	2.85%
	36500Z604-DI0119	Mass Distribution Plant	36500	2.57%
604-Lateral Hardening (Underground)	36660Z604-DI0119	Mass Distribution Plant	36660	1.42%
	36670Z604-DI0119	Mass Distribution Plant	36670	2.00%
	36760Z604-DI0119	Mass Distribution Plant	36760	1.96%
	36770Z604-DI0119	Mass Distribution Plant	36770	1.74%
	36800Z604-DI0119	Mass Distribution Plant	36800	2.98%
	36910Z604-DI0119	Mass Distribution Plant	36910	3.26%
	36960Z604-DI0119	Mass Distribution Plant	36960	2.40%
	37000Z604-DI0031	Mass Distribution Plant	37000	2.84%
	37100Z604-DI0119	Mass Distribution Plant	37100	3.33%
	37300Z604-DI0119	Mass Distribution Plant	37300	2.47%
	35300Z605-PD0009	Transmission Plant - Electric	35300	2.04%
	35500Z605-PD0031	Transmission Plant - Electric	35500	2.32%
	35500Z605-PD0191-Radial-Retail	Radial-Retail	35500	2.32%
	35600Z605-PD0031	Transmission Plant - Electric	35600	2.38%
	35600Z605-PD0191-Radial-Retail	Radial-Retail	35600	2.38%
605-Wood Structures Hardening (Repl	35800Z605-PD0191	Transmission Plant - Electric	35800	1.87%
	36200Z605-PD0009	Mass Distribution Plant	36200	1.90%
	36410Z605-DI0119	Mass Distribution Plant	36410	3.58%
	36420Z605-DI0119	Mass Distribution Plant	36420	2.85%
	36500Z605-DI0119	Mass Distribution Plant	36500	2.57%
	36660Z605-DI0119	Mass Distribution Plant	36660	1.42%
	36760Z605-DI0119	Mass Distribution Plant	36760	1.96%
	36800Z605-DI0119	Mass Distribution Plant	36800	2.98%
	36910Z605-DI0119	Mass Distribution Plant	36910	3.26%
	37300Z605-DI0119	Mass Distribution Plant	37300	2.47%
	39780Z605-PD0119	General Plant	39780	1.95%
	36100Z608-DI0031	Mass Distribution Plant	36100	1.75%
	36200Z608-PD0009	Mass Distribution Plant	36200	1.90%
	36100Z608-DI0031	Mass Distribution Plant	36100	1.75%
	36200Z608-PD0009	Mass Distribution Plant	36200	1.90%
608-Substation Storm Surge/Flood Mi	36100Z608-DI0031	Mass Distribution Plant	36100	1.75%
	36200Z608-PD0009	Mass Distribution Plant	36200	1.90%
609-FPL SPP Implementation Cost	30350A609-CC0037	Intangible Plant	30350	Amort/Various Life
	30350A609-DI0097	Intangible Plant	30350	Amort/5-yrs Life

DECLARATION

I, Renae Deaton, co-sponsored the answer to Interrogatory No. 11 from **Staff's Fourth Set of Interrogatories (Nos. 11)** to Florida Power & Light Company in Docket No. 20220010-EI, and the response is true and correct based on my personal knowledge.

Under penalties 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.



Renae Deaton,

Date: September 6, 2022

DECLARATION

I, Renae Deaton, co-sponsored the answer to Interrogatory No. 11 from **Staff's Fourth Set of Interrogatories (Nos. 11)** to Florida Power & Light Company in Docket No. 20220010-EI, and the response is true and correct based on my personal knowledge.

Under penalties 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.



Renae Deaton,

Date: September 6, 2022