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April 1, 2015

-VIA ELECTRONIC FILING -

Ms. Carlotta S. Stauffer
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Docket No. 150007-EI

Dear Ms. Stauffer:

I enclose for electronic filing in the above docket (i) Florida Power & Light Company's ("FPL") Petition for Approval of Environmental Cost Recovery True-Up for the Period Ending December 2014, (ii) the prefiled testimony and exhibits of FPL witness Terry J. Keith and (iii) FPL's Supplemental CAIR/MATS/CAVR Filing, which is identified as Exhibit RRL-1 and will be sponsored by FPL witness Randall R. LaBauve.

If there are any questions regarding this transmittal, please contact me at (561) 304-5639.

Sincerely,

s/ John T. Butler
John T. Butler

Enclosures
cc: Counsel for Parties of Record (w/encl.)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Environmental Cost Recovery Clause	Docket No: 150007-EI Filed: April 1, 2015

PETITION FOR APPROVAL OF ENVIRONMENTAL COST RECOVERY TRUE-UP FOR THE PERIOD ENDING DECEMBER 2014

Florida Power & Light Company ("FPL") hereby petitions this Commission for approval of FPL's actual End-of-Period Environmental Cost Recovery Clause ("ECRC") true-up under-recovery amount of $1,979,488, including interest, for the period January 2014 through December 2014 and an under-recovery of $3,164,408 as the adjusted net true-up amount for the same period. In support of this petition, FPL incorporates the prepared written testimony and exhibits of FPL witness Terry J. Keith.

1. The actual End-of-Period ECRC true-up under-recovery of $1,979,488, including interest, for the period January 2014 through December 2014 was calculated in accordance with the methodology set forth in Schedule A2 for the Fuel Cost Recovery Clause, attached to Order No. 10093 dated June 19, 1981. This calculation and the supporting documentation are contained in the prepared testimony and exhibit of FPL witness Terry J. Keith, which is being filed together with this Petition and incorporated herein.

2. In Order No. PSC-14-0643-FOF-EI, dated November 4, 2014, the Commission approved an over-recovery of $1,184,920, including interest, as the actual/estimated ECRC true-up for the period January 2014 through December 2014.

3. The adjusted net true-up for the period January 2014 through December 2014 is an under-recovery of $3,164,408.

4. Pursuant to Order No. PSC-14-0643-FOF-EI, FPL is providing its current estimates of project activities and associated costs related to its Clean Air Interstate Rule ("CAIR"), Mercury and Air Toxics Standards Rule ("MATS"), and Clean Air Visibility Rule ("CAVR")/BART Projects as Exhibit RRL-1, which is being filed together with this Petition and incorporated herein. Exhibit RRL-1 will be sponsored by FPL witness Randall R. LaBauve.

WHEREFORE, Florida Power & Light Company respectfully requests the Commission to approve an actual End-of-Period Environmental Cost Recovery true-up under-recovery amount of $1,979,488, including interest and an under-recovery of $3,164,408 as the adjusted net true-up, for the period January 2014 through December 2014.

Respectfully submitted,

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By: *s/ John T. Butler*
John T. Butler
Florida Bar No. 283479

CERTIFICATE OF SERVICE
Docket No. 150007-EI

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by electronic service this 1st day of April, 2015 to the following:

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By: *s/ John T. Butler*
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BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 150007-EI
FLORIDA POWER & LIGHT COMPANY

APRIL 1, 2015

ENVIRONMENTAL COST RECOVERY

FINAL TRUE-UP
JANUARY 2014 THROUGH DECEMBER 2014

TESTIMONY & EXHIBITS OF:

TERRY J. KEITH

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

FLORIDA POWER & LIGHT COMPANY

TESTIMONY OF TERRY J. KEITH

DOCKET NO. 150007- EI

APRIL 1, 2015

Q. Please state your name and address.

A. My name is Terry J. Keith and my business address is 9250 West Flagler Street, Miami, Florida, 33174.

Q. By whom are you employed and in what capacity?

A. I am employed by Florida Power & Light Company ("FPL") as Director, Cost Recovery Clauses in the Regulatory & State Governmental Affairs Business Unit.

Q. Have you previously testified in this or predecessor dockets?

A. Yes, I have.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to present for Commission review and approval the Environmental Cost Recovery Clause ("ECR") final true-up amount associated with FPL's environmental compliance activities for the period January 2014 through December 2014.

Q. Have you prepared or caused to be prepared under your direction, supervision or control an exhibit in this proceeding?

A. Yes, I have. My Exhibit TJK-1 contained in Appendix I consists of nine forms.

- Form 42-1A reflects the final true-up for the period January 2014 through December 2014.
- Form 42-2A provides the final true-up calculation for the period.
- Form 42-3A provides the calculation of the interest provision for the period.
- Form 42-4A provides the calculation of variances between actual and actual/estimated costs for O&M Activities.
- Form 42-5A provides a summary of actual monthly costs for the period for O&M Activities.
- Form 42-6A provides the calculation of variances between actual and actual/estimated costs for Capital Investment Projects.
- Form 42-7A provides a summary of actual monthly costs for the period for Capital Investment Projects.
- Form 42-8A provides the calculation of depreciation expense and return on capital investment for each capital investment project. Pages 39 through 42 provide the beginning of period and end of period depreciable base by production plant name, unit or plant account and applicable depreciation rate or amortization period for each Capital Investment Project.
- Form 42-9A presents the capital structure, components and cost rates

relied upon to calculate the rate of return applied to capital investments and working capital amounts included for recovery through the ECR for the period.

Q. What is the source of the data that you present by way of testimony or exhibits in this proceeding?

A. Unless otherwise indicated, the data are taken from the books and records of FPL. The books and records are kept in the regular course of FPL's business in accordance with generally accepted accounting principles and practices, and with the provisions of the Uniform System of Accounts as prescribed by this Commission.

Q. Please explain the calculation of the net true-up amount.

A. Form 42-1A, entitled "Calculation Of The Final True-up Amount" shows the calculation of the net true-up for the period January 2014 through December 2014, an under-recovery of $3,164,408, which FPL is requesting to be included in the calculation of the ECR factors for the January 2016 through December 2016 period.

The actual end-of-period under-recovery for the period January 2014 through December 2014 of $1,979,488 (shown on Form 42-1A, Line 3) minus the actual/estimated end-of-period over-recovery for the same period of $1,184,920 (shown on Form 42-1A, Line 6) results in the net true-up under-recovery for the period January 2014 through December 2014 (shown on Form 42-1A, Line 7) of $3,164,408.

Q. Have you provided a schedule showing the calculation of the end-of-period true-up?

A. Yes. Form 42-2A, entitled "Calculation of Final True-up Amount," shows the calculation of the end-of-period true-up for the period January 2014 through December 2014. The end-of-period true-up shown on Form 42-2A, lines 5 plus 6 is an under-recovery of $1,979,488. Additionally, Form 42-3A shows the calculation of the interest provision of $96, which is applicable to the end-of-period true-up under-recovery of $1,979,584.

Q. Is the true-up calculation consistent with the methodology approved by this Commission for other cost recovery clauses?

A. Yes, it is. The calculation of the true-up amount follows the procedures established by this Commission as set forth on Commission Schedule A-2 “Calculation of the True-Up and Interest Provisions” for the Fuel Cost Recovery Clause.

Q. Are all costs listed in Forms 42-4A through 42-8A attributable to environmental compliance projects approved by the Commission?

A. Yes, they are.

Q. How did actual expenditures for January 2014 through December 2014 compare with FPL’s actual/estimated projections as presented in previous testimony and exhibits?

A. Form 42-4A shows that total O&M project costs were $1,102,795, or 4.1% higher than projected and Form 42-6A shows that total capital investment

project costs were $480,529 or 0.2% lower than projected. Individual project variances are provided on Forms 42-4A and 42-6A. Return on capital investment, depreciation and taxes for each capital project for the period January 2014 through December 2014 are provided on Form 42-8A, pages 12 through 38.

Q. Please explain the reasons for the significant variances in O&M and capital investment projects.

A. FPL's variance explanations address variances of greater than approximately 10% from the actual/estimated projections for a project and/or greater than approximately $50,000, referring to these as "significant". The significant variances in FPL's 2014 expenses relate to the following projects:

O&M Variance Explanations

Project 1. Air Operating Fees

Project expenditures were $47,879 or 37.6% lower than previously projected. The variance is primarily due to lower than projected fossil plant emissions which reduced fees.

Project 3a. Continuous Emission Monitoring Systems (CEMS)

Project expenditures were $350,448 or 34.6% lower than previously projected. The variance is primarily due to the following reasons:

- Replacement of the CEMS umbilical at the Ft. Myers plant was

delayed due to timing in the delivery of required materials. The installation is now planned to occur in 2015. Additionally, replacement of umbilicals in the short (bypass) stacks was not required.

- Lower than projected use of oil at the Martin and Manatee plants resulted in lower than expected costs for oil sample analyses.
- Fewer repairs were required at the Sanford plant due to a reduction in the frequency of system leaks resulting from equipment modifications to remove defective permeation dryers.

Project 5a. Maintenance of Stationary Above Ground Fuel Storage Tanks

Project expenditures were $698,685 or 23.3% lower than previously projected. The variance is primarily due to fewer than expected mechanical tank repairs on the Manatee fuel oil storage tank (PMT-1371B) as well as the Martin Unit 1 metering tank (PMR M1). During internal and external inspections it was determined that there was no need to make these repairs. In addition, a contractor inadvertently charged his time to Project #23 – SPCC, which should have been charged to Project #5 – Maintenance of Stationary Above Ground Fuel Storage Tanks. A correction and adjustment was completed in February 2015.

Project 13. RCRA Corrective Action

Project expenditures were $8,000 or 35.1% lower than previously projected. The variance is primarily due to a delay by the Florida Department of Environmental Protection ("FDEP") to grant closure of the diesel spill sites using administrative controls (deed restrictions). As a result, FPL cannot yet develop the additional documentation necessary for closure.

Project 17a. Disposal of Non-Containerized Liquid Waste

Project expenditures were $391 or 61.2% higher than previously projected primarily due to unanticipated maintenance on ash press equipment.

Project 19a. Substation Pollutant Discharge Prevention and Removal – Distribution

Project expenditures were $487,806 or 23.0% lower than previously projected. The variance is primarily due to delays in obtaining equipment clearances (i.e., de-energize equipment), which resulted in a lower than projected number of transformers being repaired during 2014.

Project 19b. Substation Pollutant Discharge Prevention and Removal – Transmission

Project expenditures were $730,667 or 29.9% lower than previously projected. The variance is primarily due to delays in obtaining equipment clearances (i.e., de-energize equipment), which resulted in a lower than

projected number of transformers being repaired in 2014.

Project 22. Pipeline Integrity Management

Project expenditures were $120,808 or 24.5% lower than previously projected. The variance is primarily due to a delay in the completion of port construction activities by the Port Authority, which resulted in delayed dock unloading pit work at the Port of Palm Beach necessary to allow vessels to unload fuel oil. Without the ability to receive a vessel, the TMR-30 Pipeline could not be on-line for the planned pipeline inspection. The pipeline inspection requires the inspection tool to be propelled down the pipeline as an oil cargo is received and conveyed to the Martin Fuel Terminal.

Project 23. Spill Prevention, Control & Countermeasures – SPCC

Project expenditures were $94,471 or 8.0% lower than previously projected. The variance is primarily due to lower than projected engineering costs for containment at the Martin site. This was partially offset by a contractor inadvertently charging his time to project #23 – SPCC, which should have been charged to project #5 - Maintenance of Stationary Above Ground Fuel Storage Tanks. A correction and adjustment was completed in February 2015.

Project 24. Manatee Reburn

Project expenditures were $137,307 or 41.9% lower than previously

projected. The variance is primarily due to fewer than anticipated repairs to the Manatee reburn system as a result of lower than projected use of fuel oil.

Project 28. CWA 316(b) Phase II Rule

Project expenditures were $271,995 or 59.0% lower than previously projected. The variance is primarily due to the FDEP revising its implementation schedule after the 316(b) Existing Rule became effective on October 14, 2014. The projected expenditures are expected to be incurred in 2015 or later.

Project 30. HBMP

Project expenditures were $2,573 or 10.9% higher than previously projected. The variance is primarily due to an increase in the monthly monitoring cost adjusted for the annual cost of living adjustment by the vendor.

Project 31. CAIR

Project expenditures were $56,355 or 1.1% lower than previously projected. The variance is primarily due to lower than projected costs for the 800 MW cycling project at the Martin plant. Lower chemical costs and reduced water treatment costs resulted from the purchase of equipment in lieu of equipment lease expenses. In addition, a reduction in ammonia costs at Plant Scherer Unit 4 resulted from improved tuning of the SCR ammonia injection system for NOx control that was partially offset by higher than projected limestone

costs for SO_2 removal compliance requirements that resulted from burning coals with higher than originally estimated sulfur content. FPL also had lower than projected legal expenses, which resulted from the Supreme Court's decision on the challenge of the Environmental Protection Agency's ("EPA") final Cross State Air Pollution Rule ("CSAPR").

Project 32. BART

Project expenditures were $6,000 or 100.0% lower than previously projected. The variance is due to planned consultant work that was no longer needed following the EPA's acceptance of the FDEP's Regional Haze and BART State Implementation Plan.

Project 33. MATS Project

Project expenditures were $312,096 or 21.6% higher than previously projected. The variance is primarily due to baghouse overhaul costs that were not included in the 2014 projections. The overhaul of the baghouse included the replacement of bags for collection of mercury sorbent, maintenance of mechanical and air pulse jet systems, and maintenance of the sorbent storage silo.

Project 35. Martin Plant Drinking Water System Compliance

Project expenditures were $9,389 or 31.1% higher than previously projected. The variance is primarily due to an increase in monthly charges to clean the

nano-scale filters on the potable water system. Additionally, the annual fee to provide 40 cubic feet of activated carbon for the potable water plant was inadvertently excluded from original projections.

Project 38. Space Coast Next Generation Solar Energy Center

Project expenditures were $22,976 or 10.1% lower than previously projected. The variance is primarily due to a delay in the replacement of fans that had begun to fail at the sister site of Desoto, but fortunately have not failed at Space Coast. Currently, FPL believes replacement will take place at the end of the fans' life cycle. In addition, staffing was reduced during the first six months.

Project 39. Martin Next Generation Solar Energy Center

Project expenditures were $71,035 or 1.8% lower than previously projected. The variance is a result of fewer than expected seal failures on the heat transfer pumps. Failures were reduced in the second half of 2014 by increasing pump speed on startup, which reduced the amount of friction the seals experience.

Project 40. Greenhouse Gas Reduction Program

Project expenditures were $19,988 or 69.3% lower than previously projected. The variance is primarily a result of not incurring planned consultant costs for analysis of the EPA's Clean Power Plan from existing fossil-fueled electric

generating units until after 2014. FPL had anticipated the use of an outside consultant to analyze and assist FPL in the preparation of rule comments, but decided not to pursue this option and instead participated through industry groups.

Project 42. Turkey Point Cooling Canal Monitoring Plan

Project expenditures were estimated to be $4,225,507 or 264.5% higher than previously projected. As a Condition to the Site Certification for the Units 3 and 4 Extended Power Uprate (2008), the South Florida Water Management District ("SFWMD") required that FPL establish an extensive Cooling Canal System ("CCS") monitoring program to collect data regarding the interaction of hyper-saline CCS water and the surrounding groundwater. This project was approved to recover costs incurred in connection with the monitoring program, including any corrective measures that might be required as a result of it.

Based on the data collected under this monitoring program, the FDEP, in consultation with SFWMD and Miami Dade County ("MDC"), developed a draft Administrative Order ("AO") that was first shared with FPL for comments in the Summer of 2014 and Fall of 2014. The draft and, ultimately, the final AO that was issued by the FDEP on December 23, 2014, directed FPL to reduce salinity in the CCS and identified a series of potential measures that FPL could include in its Salinity Management Plan. One of those potential

measures is the use of storm water from the nearby L-31E Canal, when and if it is available during the wet season (generally, from June – October). When available, storm water is an exceptionally cost-effective means of salinity reduction because it is much less saline than other potentially available sources of water.

FPL became aware in September of 2014 of a limited window of opportunity to make use of this cost-effective source of low salinity water (the L-31E Canal), with the next potential opportunity not available until June 2015 at the earliest. FPL worked with the FDEP, SFWMD and MDC to obtain approvals to pump L-31E Canal water into the CCS between September 26 and October 15, 2014. This initiative was extremely positive, reducing average salinity in the CCS from 87 parts per thousand to less than 75 parts per thousand in just 20 days.

Project 45. 800 MW Unit ESP

Project expenditures were $246,831 or 33.8% lower than previously projected. The variance is primarily due to less run time on fuel oil than originally planned at the Manatee plant. In addition, at the Martin plant there were no maintenance costs in 2014. Any equipment failures were covered under warranty.

Project 46. St. Lucie Cooling Water Discharge Monitoring

Project expenditures were $53,625 or 13.5% lower than previously projected. The variance is primarily due to a delay in sampling, which was originally scheduled for December of 2014 and delayed until January 2015 due to weather constraints. The variance is also partially attributed to lower than originally estimated contracted project manager costs.

Project 48. Industrial Boiler MACT

Project expenditures were $6,536 or 65.4% lower than previously projected. The variance is a result of lower than originally estimated contractor costs for the EPA required energy assessment of the Martin Terminal fuel oil heaters.

Project 49. Thermal Discharge Standards

Project expenditures were $49,557 or 26.3% lower than previously projected. The variance is primarily due to the delayed release of Indian River seagrass coverage data because of a lack of agency funding for subcontractors and project support. In turn, the delayed availability of the data delayed completion of the study report for the Cape Canaveral plant. As a result, some expenses previously projected to be incurred in 2014 will be incurred in 2015.

Project 50. Steam Electric Effluent Guidelines Revised Rules

Project expenditures were $85,302 or 568.7% higher than previously projected. The variance is primarily due to FPL's portion of the cost of studies conducted by Georgia Power Company for Plant Scherer to assess the compliance costs that will be incurred due to the various revised steam effluent guidelines. The operating agent did not provide FPL with a cost estimate for these studies until the fourth quarter of 2014 so there was no amount included in either the original 2014 projections or the actual/estimated true up for this project.

Project 51. Gopher Tortoise Relocation Project

Project expenditures were $12,213 or 42.1% lower than previously projected. The variance is due to lower than projected gopher tortoise relocations at the Martin, Manatee and Sanford sites.

Project 52. Numeric Nutrient Criteria Water Quality Standards in Florida

Project expenditures were $1,248 or 98.5% lower than previously projected. The variance is primarily due to the fact that estimates were based on a worst case scenario in which multiple plants may have had to perform biological and effluent monitoring and change the types of chemicals used and discharged from power plant operations to alter the amount of nutrients (i.e. nitrogen and/or phosphorus) present in the effluent. To date, the State

of Florida has not implemented the final Numeric Nutrient Criteria rule. Final rule implementation will occur in 2015. The FDEP is creating a process and schedule for rule compliance.

Capital Variance Explanations

Project 5b. Maintenance of Stationary Above Ground Fuel Storage Tanks

Project depreciation and return on investment were $61,617 or 6.4% lower than previously projected. The variance is primarily attributed to a change in the in-service date of upgrades to the fuel storage tank at the Martin site. This work, which includes upgrading the tank's roof and installation of a secondary containment anchorage system has been delayed until 2015.

Project 21. St. Lucie Turtle Nets

Project depreciation and return on investment were $156,319 or 56.0% lower than previously projected. The variance is primarily attributed to a change in the in-service date of the installation of the permanent turtle net barrier structure from October 2014 to January 2015.

Project 31. CAIR

Project expenditures were $110,197 or 0.2% lower than previously projected. The variance is primarily due to credits received from Georgia Power

Company for plant common construction costs for the Flue Gas Desulfurization ("FGD") Selective Catalytic Reduction ("SCR") pollution control devices installed on Scherer Unit 4 to comply with the Georgia Multi-Pollutant rule and the CAIR.

Project 36. Low-Level Radioactive Waste Storage

Project depreciation and return on investment were $321,127 or 28.1% lower than previously projected. The variance is primarily due to a change in the in-service date of the construction of the low-level radioactive storage facility at the Turkey Point plant from September 2014 to January 2015.

Project 45. 800 MW Unit ESP

Project depreciation and return on investment were $205,737 or 1.0% higher than previously projected. The variance is primarily due to a construction change order for crane mat removal, restoration and re-sequencing of work due to a repair of a fire line rupture; partially offset by the shift of milestone achievements and other construction related cash flow to 2015. The increase affected beginning plant balance thus increasing the return calculation and depreciation expense.

Q. Does this conclude your testimony?

A. Yes, it does.

APPENDIX I

ENVIRONMENTAL COST RECOVERY
COMMISSION FORMS 42-1A THROUGH 42-9A

JANUARY 2014 - DECEMBER 2014
FINAL TRUE-UP

TJK-1
DOCKET NO. 150007-EI
EXHIBIT_____
PAGES 1-44

FLORIDA POWER & LIGHT COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE
CALCULATION OF THE FINAL TRUE-UP AMOUNT FOR THE PERIOD

FORM: 42-1A

JANUARY 2014 THROUGH DECEMBER 2014

	2014
1. Over/(Under) Recovery for the Current Period (Form 42-2A, Line 5)	($1,979,584)
2. Interest Provision (Form 42-2A, Line 6)	$96
3. Total	($1,979,488)
4. Actual/Estimated Over/(Under) Recovery for the Same Period (1)	$1,185,137
5. Interest Provision	($218)
6. Total	$1,184,920
7. Net True-Up for the period	($3,164,408)

(1) Approved in Order No. PSC-14-0643 dated November 4, 2014

Note: Totals may not add up due to rounding

FLORIDA POWER & LIGHT COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE
CALCULATION OF THE FINAL TRUE-UP AMOUNT FOR THE PERIOD

FORM: 42-2A

JANUARY 2014 THROUGH DECEMBER 2014

	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Total
1. ECRC Revenues (net of Revenue Taxes)	$16,550,106	$15,111,889	$14,607,578	$15,437,131	$18,245,293	$19,028,987	$20,154,001	$21,417,520	$21,530,886	$18,541,999	$15,806,297	$15,119,997	$211,551,686
2. True-up Provision	($197,075)	($197,075)	($197,075)	($197,075)	($197,075)	($197,075)	($197,075)	($197,075)	($197,075)	($197,075)	($197,075)	($197,075)	($2,364,901)
3. ECRC Revenues Applicable to Period (Lines 1 + 2)	$16,353,031	$14,914,814	$14,410,503	$15,240,056	$18,048,218	$18,831,912	$19,956,926	$21,220,445	$21,333,811	$18,344,924	$15,609,222	$14,922,922	$209,186,785
4. Jurisdictional ECRC Costs													
a. O&M Activities (Form 42-5A, Line 9)	$1,899,774	$1,588,779	$1,949,688	$2,201,463	$1,752,182	$2,022,853	$1,912,310	$2,233,320	$1,945,736	$1,250,098	$1,810,899	$6,320,897	$26,888,000
b. Capital Investment Projects (Form 42-7A, Line 9)	$15,300,072	$15,352,097	$15,388,398	$15,496,828	$15,478,124	$15,414,274	$15,297,279	$15,313,360	$15,313,254	$15,311,269	$15,289,285	$15,324,128	$184,278,369
c. Total Jurisdictional ECRC Costs	$17,199,846	$16,940,877	$17,338,086	$17,698,291	$17,230,306	$17,437,127	$17,209,590	$17,546,680	$17,258,990	$16,561,367	$17,100,184	$21,645,026	$211,166,369
5. Over/(Under) Recovery (Line 3 - Line 4c)	($846,815)	($2,026,063)	($2,927,583)	($2,458,235)	$817,913	$1,394,785	$2,747,337	$3,673,764	$4,074,821	$1,783,557	($1,490,962)	($6,722,103)	($1,979,584)
6. Interest Provision (Form 42-3A, Line 10)	($2)	($69)	($192)	($378)	($333)	($223)	($155)	$17	$237	$407	$491	$296	$96
7. Prior Periods True-Up to be (Collected)/Refunded	($2,364,901)	($3,014,642)	($4,843,699)	($7,574,398)	($9,835,936)	($8,821,281)	($7,229,645)	($4,285,388)	($414,532)	$3,857,601	$5,838,640	$4,545,244	($2,364,901)
a. Deferred True-Up (Form 42-1A, Line 7) [1]	$2,661,563	$2,661,563	$2,661,563	$2,661,563	$2,661,563	$2,661,563	$2,661,563	$2,661,563	$2,661,563	$2,661,563	$2,661,563	$2,661,563	$0
8. True-Up Collected /(Refunded) (See Line 2)	$197,075	$197,075	$197,075	$197,075	$197,075	$197,075	$197,075	$197,075	$197,075	$197,075	$197,075	$197,075	$2,364,901
9. End of Period True-Up (Lines 5+6+7+7a+8)	($353,079)	($2,182,136)	($4,912,835)	($7,174,373)	($6,159,718)	($4,568,082)	($1,623,825)	$2,247,031	$6,519,164	$8,500,203	$7,206,807	$682,075	($1,979,488)
10. Adjustments to Period Total True-Up Including Interest	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
11. End of Period Total Net True-Up (Lines 9+10)	($353,079)	($2,182,136)	($4,912,835)	($7,174,373)	($6,159,718)	($4,568,082)	($1,623,825)	$2,247,031	$6,519,164	$8,500,203	$7,206,807	$682,075	($1,979,488)

[1] From FPL's 2013 Final True-up filed on April 1, 2014.

FLORIDA POWER & LIGHT COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE
CALCULATION OF THE FINAL TRUE-UP AMOUNT FOR THE PERIOD

FORM: 42-3A

JANUARY 2014 THROUGH DECEMBER 2014

	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Total
1. Beginning True-Up Amount (Form 42-2A, Lines 7 + 7a + 10)	$296,662	($353,079)	($2,182,136)	($4,912,835)	($7,174,373)	($6,159,718)	($4,568,082)	($1,623,825)	$2,247,031	$6,519,164	$8,500,203	$7,206,807	N/A
2. Ending True-Up Amount before Interest (Line 1 + Form 42-2A, Lines 5 + 8)	($353,078)	($2,182,067)	($4,912,643)	($7,173,995)	($6,159,385)	($4,567,859)	($1,623,671)	$2,247,014	$6,518,927	$8,499,796	$7,206,316	$681,779	N/A
3. Total of Beginning & Ending True-Up (Lines 1 + 2)	($56,416)	($2,535,146)	($7,094,779)	($12,086,831)	($13,333,758)	($10,727,577)	($6,191,753)	$623,189	$8,765,958	$15,018,961	$15,706,519	$7,888,586	N/A
4. Average True-Up Amount (Line 3 x 1/2)	($28,208)	($1,267,573)	($3,547,389)	($6,043,415)	($6,666,879)	($5,363,789)	($3,095,876)	$311,594	$4,382,979	$7,509,480	$7,853,260	$3,944,293	N/A
5. Interest Rate (First Day of Reporting Month)	0.08000%	0.07000%	0.06000%	0.07000%	0.08000%	0.04000%	0.06000%	0.06000%	0.07000%	0.06000%	0.07000%	0.08000%	N/A
6. Interest Rate (First Day of Subsequent Month)	0.07000%	0.06000%	0.07000%	0.08000%	0.04000%	0.06000%	0.06000%	0.07000%	0.06000%	0.07000%	0.08000%	0.10000%	N/A
7. Total of Beginning & Ending Interest Rates (Lines 5 + 6)	0.15000%	0.13000%	0.13000%	0.15000%	0.12000%	0.10000%	0.12000%	0.13000%	0.13000%	0.13000%	0.15000%	0.18000%	N/A
8. Average Interest Rate (Line 7 x 1/2)	0.07500%	0.06500%	0.06500%	0.07500%	0.06000%	0.05000%	0.06000%	0.06500%	0.06500%	0.06500%	0.07500%	0.09000%	N/A
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.00625%	0.00542%	0.00542%	0.00625%	0.00500%	0.00417%	0.00500%	0.00542%	0.00542%	0.00542%	0.00625%	0.00750%	N/A
10. Interest Provision for the Month (Line 4 x Line 9)	($2)	($69)	($192)	($378)	($333)	($223)	($155)	$17	$237	$407	$491	$296	$96

FLORIDA POWER & LIGHT COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE
CALCULATION OF THE FINAL TRUE-UP AMOUNT FOR THE PERIOD

FORM: 42-4A-1

JANUARY 2014 THROUGH DECEMBER 2014

VARIANCE REPORT OF O&M ACTIVITES

(1)	(2)	(3)	(4)	(5)
	ECRC - 2014 Final True-Up [a]	ECRC - 2014 Actual/Estimated [b]	Dif. ECRC - 2014 Actual/Estimated [c]	% Dif. ECRC - 2014 Actual/Estimated [d]
1. Description of O&M Activities				
1 - Air Operating Permit Fees	$79,421	$127,300	($47,879)	(37.6%)
3a - Continuous Emission Monitoring Systems	$662,906	$1,013,354	($350,448)	(34.6%)
5a - Maintenance of Stationary Above Ground Fuel Storage Tanks	$2,305,174	$3,003,859	($698,685)	(23.3%)
8a - Oil Spill Clean-up/Response Equipment	$221,312	$222,085	($773)	(0.3%)
13 - RCRA (Resource Conservation & Recovery Act) Corrective Action	$14,762	$22,762	($8,000)	(35.1%)
14 - NPDES Permit Fees	$80,700	$85,576	($4,876)	(5.7%)
17a - Disposal of Non-Containerized Liquid Waste	$1,029	$639	$391	61.2%
19a - Substation Pollutant Discharge Prevention & Removal - Distribution	$1,628,676	$2,116,482	($487,806)	(23.0%)
19b - Substation Pollutant Discharge Prevention & Removal - Transmission	$1,710,064	$2,440,730	($730,667)	(29.9%)
NA - Amortization of Gains on Sales of Emissions Allowances	($389,373)	($389,373)	($0)	0.0%
22 - Pipeline Integrity Management	$372,163	$492,970	($120,808)	(24.5%)
23 - SPCC - Spill Prevention, Control & Countermeasures	$1,082,061	$1,176,532	($94,471)	(8.0%)
24 - Manatee Reburn	$190,088	$327,395	($137,307)	(41.9%)
27 - Lowest Quality Water Source	$182,626	$180,158	$2,468	1.4%
28 - CWA 316(b) Phase II Rule	$188,750	$460,745	($271,995)	(59.0%)
29 - SCR Consumables	$504,970	$511,642	($6,672)	(1.3%)
30 - HBMP	$26,093	$23,520	$2,573	10.9%
31 - Clean Air Interstate Rule (CAIR) Compliance	$5,025,842	$5,082,196	($56,355)	(1.1%)
32 - BART	$0	$6,000	($6,000)	(100.0%)
33 - MATS Project	$1,758,430	$1,446,334	$312,096	21.6%
35 - Martin Plant Drinking Water System Compliance	$39,589	$30,200	$9,389	31.1%
37 - DeSoto Next Generation Solar Energy Center	$911,750	$941,882	($30,132)	(3.2%)
38 - Space Coast Next Generation Solar Energy Center	$203,509	$226,485	($22,976)	(10.1%)
39 - Martin Next Generation Solar Energy Center	$3,817,324	$3,888,359	($71,035)	(1.8%)
40 - Greenhouse Gas Reduction Program	$8,865	$28,852	($19,988)	(69.3%)
41 - Manatee Temporary Heating System	$439,228	$442,589	($3,361)	(0.8%)
42 - Turkey Point Cooling Canal Monitoring Plan	$5,823,115	$1,597,608	$4,225,507	264.5%
45 - 800 MW Unit ESP	$484,496	$731,327	($246,831)	(33.8%)
46 - St. Lucie Cooling Water Discharge Monitoring	$343,763	$397,388	($53,625)	(13.5%)
47 - NPDES Permit Renewal Requirements	$125,796	$120,483	$5,313	4.4%
48 - Industrial Boiler MACT	$3,464	$10,000	($6,536)	(65.4%)
49 - Thermal Discharge Standards	$139,215	$188,773	($49,557)	(26.3%)
50 - Steam Electric Effluent Guidelines Revised Rules	$100,302	$15,000	$85,302	568.7%
51 - Gopher Tortoise Relocations	$16,788	$29,000	($12,213)	(42.1%)
52 - Numeric Nutrient Criteria Water Quality Standards in Florida	$19	$1,267	($1,248)	(98.5%)
2. Total O&M Activities	$28,102,915	$27,000,121	$1,102,795	4.1%

[a] The 12-Month Totals on Form 42-5A

[b] The approved projected amount in accordance with FPSC Order No. 14-0643-FOF-EI

[c] Column (2) - Column (3)

[d] Column (4) / Column (3)

FLORIDA POWER & LIGHT COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE
CALCULATION OF THE FINAL TRUE-UP AMOUNT FOR THE PERIOD

FORM: 42-4A

JANUARY 2014 THROUGH DECEMBER 2014

VARIANCE REPORT OF O&M ACTIVITIES

(1)	(2)	(3)	(4)	(5)
	ECRC - 2014 Final True-Up	ECRC - 2014 Actual/Estimated	Dif. ECRC - 2014 Actual/Estimated	% Dif. ECRC - 2014 Actual/Estimated
2. Total of O&M Activities	$28,102,915	$27,000,121	$1,102,795	4.1%
3. Recoverable Costs Allocated to Energy	$14,941,872	$11,335,696	$3,606,175	31.8%
4a. Recoverable Costs Allocated to CP Demand	$11,532,368	$13,547,942	($2,015,574)	(14.9%)
4b. Recoverable Costs Allocated to GCP Demand	$1,628,676	$2,116,482	($487,806)	(23.0%)
7. Jurisdictional Energy Recoverable Costs	$14,279,716	$10,833,351	$3,446,366	31.8%
8a. Jurisdictional CP Demand Recoverable Costs	$10,979,608	$12,898,573	($1,918,965)	(14.9%)
8b. Jurisdictional GCP Demand Recoverable Costs	$1,628,676	$2,116,482	($487,806)	(23.0%)
9. Total Jurisdictional Recoverable Costs for O&M Activities	$26,888,000	$25,848,406	$1,039,594	4.0%

FLORIDA POWER & LIGHT COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE
CALCULATION OF THE FINAL TRUE-UP AMOUNT FOR THE PERIOD

FORM: 42-5A

JANUARY 2014 THROUGH DECEMBER 2014
O&M ACTIVITIES

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
	Monthly Data													Method of Classification		
	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Twelve Month Amount	Energy	CP Demand	GCP Demand
1. Description of O&M Activities																
1 - Air Operating Permit Fees	$35,628	$35,708	($117,477)	($4,108)	$16,209	$16,209	$16,209	$16,209	$16,209	$16,209	$16,209	$16,209	$79,421	$79,421		
3a - Continuous Emission Monitoring Systems	$124,850	$13,467	$33,408	$19,214	$34,015	$28,703	$146,223	$26,546	$38,900	$29,069	$67,831	$100,680	$662,906	$662,906		
5a - Maintenance of Stationary Above Ground Fuel Storage Tanks	$24,323	$45,384	$331,911	$395,797	$239,482	$446,295	$512,561	$216,603	$76,180	($901)	$17,539	$0	$2,305,174		$2,305,174	
8a - Oil Spill Clean-up/Response Equipment	$8,058	$13,451	$16,702	$11,860	$11,982	$12,772	$19,594	$25,039	$22,964	$24,533	$4,088	$50,269	$221,312	$221,312		
13 - RCRA (Resource Conservation & Recovery Act) Corrective Action	$11,072	$0	$0	$3,691	$0	$0	$0	$0	$0	$0	$0	$0	$14,762		$14,762	
14 - NPDES Permit Fees	$80,700	$0	$0	$0	$0	$4,876	($4,876)	$0	$0	$0	$0	$0	$80,700		$80,700	
17a - Disposal of Non-Containerized Liquid Waste	$0	$0	$317	$0	$322	$0	$0	$0	$391	$0	$0	$0	$1,029	$1,029		
19a - Substation Pollutant Discharge Prevention & Removal - Distribution	$69,966	$241,831	$66,772	$55,880	$253,395	$68,638	$90,632	$249,225	$99,171	$131,626	$211,112	$90,427	$1,628,676			$1,628,676
19b - Substation Pollutant Discharge Prevention & Removal - Transmission	$258,015	$261,119	$347,121	$88,467	$47,774	$48,234	$60,343	$348,855	$58,608	$47,271	$32,431	$111,825	$1,710,064	$131,543	$1,578,520	
NA - Amortization of Gains on Sales of Emissions Allowances	($32,361)	($32,361)	($32,361)	($32,361)	($32,361)	($32,498)	($32,512)	($32,512)	($32,512)	($32,512)	($32,512)	($32,512)	($389,373)	($389,373)		
22 - Pipeline Integrity Management	$0	$0	$0	$3,881	$18,053	$2,211	$286	$1,923	$146,001	$7,543	$88,543	$103,722	$372,163		$372,163	
23 - SPCC - Spill Prevention, Control & Countermeasures	$64,164	$23,976	$72,029	$130,658	$129,606	$66,184	$76,358	$100,520	$305,259	($110,425)	$121,143	$102,590	$1,082,061		$1,082,061	
24 - Manatee Reburn	($1,406)	$4,152	$94,251	$0	$13,171	($2,604)	$2,658	$11,591	$907	($1,698)	$0	$69,066	$190,088	$190,088		
27 - Lowest Quality Water Source	$24,225	$25,225	$25,013	$11,703	$11,466	$11,854	$10,672	$12,388	$12,540	$12,700	$12,201	$12,639	$182,626		$182,626	
28 - CWA 316(b) Phase II Rule	$22,177	$51,912	$1,517	$2,599	$5,120	$17,946	$12,150	$10,960	$22,913	$7,252	$24,140	$10,065	$188,750		$188,750	
29 - SCR Consumables	$31,541	$27,843	$44,771	$55,350	$11,539	$116,854	$44,750	$27,200	$29,387	$35,990	$29,264	$50,481	$504,970	$504,970		
30 - HBMP	$2,130	$2,130	$2,130	$2,130	$2,130	$2,130	$2,130	$23,875	($19,402)	$0	$4,473	$2,237	$26,093		$26,093	
31 - Clean Air Interstate Rule (CAIR) Compliance	$359,174	$388,995	$422,818	$946,137	$395,822	$128,770	$380,313	$459,472	$473,679	$338,095	$389,217	$343,350	$5,025,842	$5,025,842		
33 - MATS Project	$89,607	$91,994	($29,785)	$67,645	$3,231	$418,092	$200,276	$217,104	$206,022	$133,940	$206,162	$154,143	$1,758,430	$1,758,430		
35 - Martin Plant Drinking Water System Compliance	$0	$0	$5,483	$9,010	$0	$5,300	$0	$0	$10,574	$2,650	$2,650	$3,922	$39,589		$39,589	
37 - DeSoto Next Generation Solar Energy Center	$91,559	$43,580	$68,884	$40,508	$121,029	$120,936	$65,999	$98,364	$57,051	$51,258	$81,240	$71,343	$911,750		$911,750	
38 - Space Coast Next Generation Solar Energy Center	$33,814	$17,178	$17,344	$16,298	$11,372	$13,439	$22,201	$15,476	$13,407	$16,842	$12,286	$13,852	$203,509		$203,509	
39 - Martin Next Generation Solar Energy Center	$382,554	$314,813	$328,473	$376,039	$281,442	$376,500	$251,556	$204,836	$132,832	$405,179	$264,074	$499,024	$3,817,324		$3,817,324	
40 - Greenhouse Gas Reduction Program	$4,432	$0	$0	$0	$0	$0	$4,432	$0	$0	$0	$0	$0	$8,865	$8,865		
41 - Manatee Temporary Heating System	$27,755	$20,118	$33,608	$55,235	$32,154	$60,172	$19,965	$33,788	$39,699	$33,399	$38,601	$44,736	$439,228	$439,228		
42 - Turkey Point Cooling Canal Monitoring Plan	$177,493	$29,506	$142,986	$12,742	$129,446	$99,524	$14,751	$186,990	$240,485	$72,189	$164,167	$4,552,837	$5,823,115	$5,823,115		
45 - 800 MW Unit ESP	($3,131)	$22,732	$70,154	$17,126	$64,539	$41,700	$48,268	$42,048	$40,178	$40,534	$32,033	$68,314	$484,496	$484,496		
46 - St. Lucie Cooling Water Discharge Monitoring	$96,224	$4,053	$56,726	$7,745	$8,328	$8,734	$7,218	$17,926	$14,165	$16,025	$74,569	$32,049	$343,763		$343,763	
47 - NPDES Permit Renewal Requirements	$3,545	$4,399	$6,025	$6,430	$1,036	$11,514	$22,441	$12,322	$21,012	$12,552	$10,387	$14,131	$125,796		$125,796	
48 - Industrial Boiler MACT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,464	$3,464		$3,464	
49 - Thermal Discharge Standards	$2,591	$2,959	$32,979	$5,416	$14,754	$24,100	$7,091	$2,785	$7,976	$14,452	$16,108	$8,006	$139,215		$139,215	
50 - Steam Electric Effluent Guidelines Revised Rules	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$100,302	$100,302		$100,302	
51 - Gopher Tortoise Relocations	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$16,788	$16,788		$16,788	
52 - Numeric Nutrient Criteria Water Quality Standards in Florida	$0	$13	$0	$0	($13)	$1,267	($970)	($278)	$0	$0	$0	$0	$19		$19	
2. Total of O&M Activities	$1,988,698	$1,654,176	$2,041,800	$2,305,092	$1,825,041	$2,117,851	$2,000,719	$2,329,257	$2,034,595	$1,303,774	$1,887,955	$6,613,958	$28,102,915	$14,941,872	$11,532,368	$1,628,676

FLORIDA POWER & LIGHT COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE
CALCULATION OF THE FINAL TRUE-UP AMOUNT FOR THE PERIOD

FORM: 42-5A

JANUARY 2014 THROUGH DECEMBER 2014

O&M ACTIVITIES

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Twelve Month Amount
2. Total of O&M Activities	$1,988,698	$1,654,176	$2,041,800	$2,305,092	$1,825,041	$2,117,851	$2,000,719	$2,329,257	$2,034,595	$1,303,774	$1,887,955	$6,613,958	$28,102,915
3. Recoverable Costs Allocated to Energy	$841,487	$635,691	$706,094	$1,155,645	$683,743	$891,403	$869,568	$1,040,310	$1,080,817	$693,385	$917,554	$5,426,174	$14,941,872
4a. Recoverable Costs Allocated to CP Demand	$1,077,246	$776,654	$1,268,935	$1,093,566	$887,902	$1,157,810	$1,040,519	$1,039,721	$854,607	$478,762	$759,288	$1,097,357	$11,532,368
4b. Recoverable Costs Allocated to GCP Demand	$69,966	$241,831	$66,772	$55,880	$253,395	$68,638	$90,632	$249,225	$99,171	$131,626	$211,112	$90,427	$1,628,676
5. Retail Energy Jurisdictional Factor	95.56846%	95.56846%	95.56846%	95.56846%	95.56846%	95.56846%	95.56846%	95.56846%	95.56846%	95.56846%	95.56846%	95.56846%	
6a. Retail CP Demand Jurisdictional Factor	95.20688%	95.20688%	95.20688%	95.20688%	95.20688%	95.20688%	95.20688%	95.20688%	95.20688%	95.20688%	95.20688%	95.20688%	
6b. Retail GCP Demand Jurisdictional Factor	100.00000%	100.00000%	100.00000%	100.00000%	100.00000%	100.00000%	100.00000%	100.00000%	100.00000%	100.00000%	100.00000%	100.00000%	
7. Jurisdictional Energy Recoverable Costs [a]	$804,196	$607,520	$674,803	$1,104,433	$653,443	$851,900	$831,033	$994,208	$1,032,920	$662,657	$876,893	$5,185,711	$14,279,716
8a. Jurisdictional CP Demand Recoverable Costs [b]	$1,025,612	$739,428	$1,208,113	$1,041,151	$845,344	$1,102,315	$990,646	$989,886	$813,645	$455,815	$722,894	$1,044,759	$10,979,608
8b. Jurisdictional GCP Demand Recoverable Costs [c]	$69,966	$241,831	$66,772	$55,880	$253,395	$68,638	$90,632	$249,225	$99,171	$131,626	$211,112	$90,427	$1,628,676
9. Total Jurisdictional Recoverable Costs for O&M Activities [d]	$1,899,774	$1,588,779	$1,949,688	$2,201,463	$1,752,182	$2,022,853	$1,912,310	$2,233,320	$1,945,736	$1,250,098	$1,810,899	$6,320,897	$26,888,000

[a] Line 3 x Line 5

[b] Line 4a x Line 6a

[c] Line 4b x Line 6b

[d] Line 7 + Line 8a + 8b

FLORIDA POWER & LIGHT COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE
CALCULATION OF THE FINAL TRUE-UP AMOUNT FOR THE PERIOD

FORM: 42-6A

JANUARY 2014 THROUGH DECEMBER 2014

VARIANCE REPORT OF CAPITAL INVESTMENT PROJECTS - RECOVERABLE COSTS

(1)	(2)	(3)	(4)	(5)
PROJECT #	ECRC - 2014 Final True-Up [a]	ECRC - 2014 Actual/Estimated [b]	Dif. ECRC - 2014 Actual/Estimated [c]	% Dif. ECRC - 2014 Actual/Estimated [d]
1. Description of Investment Projects				
2 - Low NOX Burner Technology	$113,810	$113,810	$0	N/A
3b - Continuous Emission Monitoring Systems	$527,995	$525,601	$2,393	0.5%
4b - Clean Closure Equivalency	$1,230	$1,230	$0	N/A
5b - Maintenance of Stationary Above Ground Fuel Storage Tanks	$902,157	$963,774	($61,617)	(6.4%)
7 - Relocate Turbine Lube Oil Underground Piping to Above Ground	$1,390	$1,390	$0	0.0%
8b - Oil Spill Clean-up/Response Equipment	$139,429	$144,255	($4,826)	(3.3%)
10 - Relocate Storm Water Runoff	$7,758	$7,758	$0	N/A
12 - Scherer Discharge Pipeline	$51,367	$51,367	$0	N/A
20 - Wastewater Discharge Elimination & Reuse	$81,853	$81,853	$0	0.0%
NA - Amortization of Gains on Sales of Emissions Allowances	($43,273)	($43,273)	$0	(0.0%)
21 - St. Lucie Turtle Nets	$122,948	$279,267	($156,319)	(56.0%)
22 - Pipeline Integrity Management	$325,474	$338,676	($13,202)	(3.9%)
23 - SPCC - Spill Prevention, Control & Countermeasures	$1,587,011	$1,593,917	($6,906)	(0.4%)
24 - Manatee Reburn	$3,212,302	$3,215,422	($3,120)	(0.1%)
25 - Pt. Everglades ESP Technology	$19,819,988	$19,819,988	$1	0.0%
26 - UST Remove/Replacement	$9,444	$9,444	$0	N/A
31 - Clean Air Interstate Rule (CAIR) Compliance	$59,355,524	$59,465,721	($110,197)	(0.2%)
33 - MATS Project	$11,876,852	$11,876,705	$147	0.0%
35 - Martin Plant Drinking Water System Compliance	$24,859	$24,859	$0	N/A
36 - Low-Level Radioactive Waste Storage	$822,967	$1,144,094	($321,127)	(28.1%)
37 - DeSoto Next Generation Solar Energy Center	$16,522,827	$16,521,288	$1,538	0.0%
38 - Space Coast Next Generation Solar Energy Center	$7,786,861	$7,786,812	$50	0.0%
39 - Martin Next Generation Solar Energy Center	$47,896,774	$47,909,856	($13,082)	(0.0%)
41 - Manatee Temporary Heating System	$870,172	$870,172	$0	0.0%
42 - Turkey Point Cooling Canal Monitoring Plan	$383,506	$383,506	$0	N/A
44 - Martin Plant Barley Barber Swamp Iron Mitigation	$18,131	$18,131	$0	0.0%
45 - 800 MW Unit ESP	$21,003,163	$20,797,426	$205,737	1.0%
2. Total Investment Projects - Recoverable Costs	$193,422,519	$193,903,049	($480,529)	(0.2%)

[a] The 12-Month Totals on Form 42-7A

[b] The approved projected amount in accordance with FPSC Order No. PSC-14-0643-FOF-EI

[c] Column (2) - Column (3)

[d] Column (4) / Column (3)

FLORIDA POWER & LIGHT COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE
CALCULATION OF THE FINAL TRUE-UP AMOUNT FOR THE PERIOD

FORM: 42-6A

JANUARY 2014 THROUGH DECEMBER 2014

VARIANCE REPORT OF CAPITAL INVESTMENT PROJECTS - RECOVERABLE COSTS

(1)	(2)	(3)	(4)	(5)
	ECRC - 2014 Final True-Up	ECRC - 2014 Actual/Estimated	Dif. ECRC - 2014 Actual/Estimated	% Dif. ECRC - 2014 Actual/Estimated
2. Total Investment Projects - Recoverable Costs	$193,422,519	$193,903,049	($480,529)	(0.2%)
3. Recoverable Costs Allocated to Energy	$35,074,699	$35,128,159	($53,460)	(0.2%)
4. Recoverable Costs Allocated to Demand	$158,347,821	$158,774,890	($427,069)	(0.3%)
7. Jurisdictional Energy Recoverable Costs	$33,520,349	$33,571,440	($51,091)	(0.2%)
8. Jurisdictional Demand Recoverable Costs	$150,758,020	$151,164,619	($406,599)	(0.3%)
9. Total Jurisdictional Recoverable Costs for Investment Projects	$184,278,369	$184,736,059	($457,690)	(0.2%)

FLORIDA POWER & LIGHT COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE
CALCULATION OF THE FINAL TRUE-UP AMOUNT FOR THE PERIOD

FORM: 42-7A

JANUARY 2014 THROUGH DECEMBER 2014

CAPITAL INVESTMENT PROJECTS-RECOVERABLE COSTS

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	Monthly Data													Method of Classification	
	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Twelve Month Amount	Energy	Demand
1. Description of Investment Projects [a]															
2 - Low NOX Burner Technology	$9,748	$9,705	$9,663	$9,620	$9,577	$9,535	$9,432	$9,390	$9,348	$9,306	$9,264	$9,222	$113,810	$113,810	
3b - Continuous Emission Monitoring Systems	$42,263	$42,908	$43,560	$43,721	$44,203	$44,452	$43,941	$43,786	$45,072	$45,262	$45,098	$43,727	$527,995	$527,995	
4b - Clean Closure Equivalency	$105	$104	$104	$104	$103	$103	$102	$102	$101	$101	$101	$100	$1,230	$95	$1,135
5b - Maintenance of Stationary Above Ground Fuel Storage Tanks	$75,690	$75,520	$75,351	$75,181	$75,012	$74,842	$73,902	$74,688	$75,269	$75,210	$75,040	$76,453	$902,157	$69,397	$832,761
7 - Relocate Turbine Lube Oil Underground Piping to Above Ground	$119	$118	$118	$117	$117	$116	$115	$115	$114	$114	$113	$113	$1,390	$107	$1,283
8b - Oil Spill Clean-up/Response Equipment	$12,454	$12,441	$12,398	$12,342	$12,287	$12,116	$11,543	$11,168	$11,048	$10,784	$10,512	$10,335	$139,429	$10,725	$128,703
10 - Relocate Storm Water Runoff	$658	$656	$655	$653	$652	$651	$642	$641	$640	$638	$637	$635	$7,758	$597	$7,161
12 - Scherer Discharge Pipeline	$4,371	$4,358	$4,345	$4,332	$4,319	$4,306	$4,255	$4,242	$4,229	$4,216	$4,203	$4,190	$51,367	$3,951	$47,415
20 - Wastewater Discharge Elimination & Reuse	$6,932	$6,918	$6,905	$6,891	$6,878	$6,865	$6,777	$6,764	$6,750	$6,737	$6,724	$6,711	$81,853	$6,296	$75,556
NA - Amortization of Gains on Sales of Emissions Allowances	($5,044)	($4,786)	($4,528)	($4,273)	($4,018)	($3,760)	($3,450)	($3,194)	($2,939)	($2,683)	($2,427)	($2,171)	($43,273)	($43,273)	
21 - St. Lucie Turtle Nets	$9,598	$9,691	$9,823	$9,993	$10,140	$10,254	$10,273	$10,441	$10,593	$10,691	$10,702	$10,749	$122,948	$9,458	$113,491
22 - Pipeline Integrity Management	$27,504	$27,464	$27,424	$27,383	$27,343	$27,302	$26,942	$26,902	$26,862	$26,822	$26,783	$26,743	$325,474	$25,036	$300,438
23 - SPCC - Spill Prevention, Control & Countermeasures	$134,100	$134,218	$133,945	$133,704	$133,436	$133,143	$131,611	$131,524	$131,171	$130,932	$130,840	$128,385	$1,587,011	$122,078	$1,464,934
24 - Manatee Reburn	$263,911	$265,897	$269,290	$271,841	$271,801	$271,288	$267,837	$267,293	$266,748	$266,087	$265,426	$264,883	$3,212,302	$3,212,302	
25 - Pt. Everglades ESP Technology	$1,712,323	$1,701,671	$1,691,019	$1,680,367	$1,669,716	$1,659,064	$1,643,884	$1,633,385	$1,622,887	$1,612,389	$1,601,891	$1,591,393	$19,819,988	$19,819,988	
26 - UST Remove/Replacement	$800	$798	$797	$795	$794	$792	$782	$780	$779	$777	$776	$774	$9,444	$726	$8,718
31 - Clean Air Interstate Rule (CAIR) Compliance	$4,994,186	$4,985,274	$4,976,044	$4,966,788	$4,957,887	$4,949,889	$4,932,372	$4,952,307	$4,928,733	$4,910,223	$4,903,576	$4,898,245	$59,355,524	$4,565,810	$54,789,714
33 - MATS Project	$1,005,377	$1,003,524	$1,001,670	$999,817	$997,964	$996,110	$983,274	$981,447	$979,620	$977,821	$976,023	$974,204	$11,876,852	$913,604	$10,963,248
35 - Martin Plant Drinking Water System Compliance	$2,102	$2,098	$2,095	$2,092	$2,088	$2,085	$2,058	$2,055	$2,051	$2,048	$2,045	$2,042	$24,859	$1,912	$22,947
36 - Low-Level Radioactive Waste Storage	$69,313	$69,313	$69,275	$69,194	$69,111	$69,036	$68,130	$68,041	$67,991	$67,943	$67,854	$67,765	$822,967	$63,305	$759,661
37 - DeSoto Next Generation Solar Energy Center	$1,403,660	$1,399,971	$1,396,291	$1,392,611	$1,388,931	$1,385,377	$1,368,182	$1,364,546	$1,360,887	$1,357,544	$1,354,223	$1,350,605	$16,522,827	$1,270,987	$15,251,840
38 - Space Coast Next Generation Solar Energy Center	$661,459	$659,758	$658,058	$656,357	$654,656	$652,955	$644,802	$643,122	$641,443	$639,763	$638,084	$636,404	$7,786,861	$598,989	$7,187,872
39 - Martin Next Generation Solar Energy Center	$4,020,638	$4,038,429	$4,050,055	$4,040,822	$4,032,492	$4,023,999	$3,973,956	$3,963,305	$3,952,995	$3,942,902	$3,933,342	$3,923,840	$47,896,774	$3,684,367	$44,212,407
41 - Manatee Temporary Heating System	$103,861	$103,134	$102,406	$212,619	$44,594	$44,311	$43,904	$43,626	$43,347	$43,069	$42,791	$42,512	$870,172	$66,936	$803,236
42 - Turkey Point Cooling Canal Monitoring Plan	$32,387	$32,344	$32,301	$32,258	$32,215	$32,172	$31,744	$31,702	$31,659	$31,617	$31,575	$31,532	$383,506	$29,500	$354,006
44 - Martin Plant Barley Barber Swamp Iron Mitigation	$1,532	$1,530	$1,528	$1,525	$1,523	$1,521	$1,501	$1,499	$1,496	$1,494	$1,492	$1,490	$18,131		$18,131
45 - 800 MW Unit ESP	$1,468,943	$1,530,604	$1,581,226	$1,618,853	$1,802,338	$1,770,615	$1,777,851	$1,803,616	$1,854,334	$1,899,388	$1,911,469	$1,983,926	$21,003,163		$21,003,163
2. Total Investment Projects - Recoverable Costs	$16,058,988	$16,113,662	$16,151,816	$16,265,710	$16,246,158	$16,179,142	$16,056,362	$16,073,293	$16,073,230	$16,071,197	$16,048,155	$16,084,806	$193,422,519	$35,074,699	$158,347,821

[a] Each project's Total System Recoverable Expenses on Form 42-8A, Line 9.

FLORIDA POWER & LIGHT COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE
CALCULATION OF THE FINAL TRUE-UP AMOUNT FOR THE PERIOD

FORM: 42-7A

JANUARY 2014 THROUGH DECEMBER 2014

CAPITAL INVESTMENT PROJECTS-RECOVERABLE COSTS

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Twelve Month Amount
2. Total Investment Projects - Recoverable Costs	$16,058,988	$16,113,662	$16,151,816	$16,265,710	$16,246,158	$16,179,142	$16,056,362	$16,073,293	$16,073,230	$16,071,197	$16,048,155	$16,084,806	$193,422,519
3. Recoverable Costs Allocated to Energy	$2,989,762	$2,982,021	$2,975,162	$2,973,896	$2,949,050	$2,936,459	$2,908,979	$2,898,162	$2,885,445	$2,871,896	$2,858,940	$2,844,926	$35,074,699
4. Recoverable Costs Allocated to Demand	$13,069,226	$13,131,642	$13,176,654	$13,291,814	$13,297,109	$13,242,684	$13,147,382	$13,175,131	$13,187,785	$13,199,300	$13,189,214	$13,239,880	$158,347,821
5. Retail Energy Jurisdictional Factor	95.56846%	95.56846%	95.56846%	95.56846%	95.56846%	95.56846%	95.56846%	95.56846%	95.56846%	95.56846%	95.56846%	95.56846%	
6. Retail Demand Jurisdictional Factor	95.20688%	95.20688%	95.20688%	95.20688%	95.20688%	95.20688%	95.20688%	95.20688%	95.20688%	95.20688%	95.20688%	95.20688%	
7. Jurisdictional Energy Recoverable Costs [a]	$2,857,270	$2,849,871	$2,843,317	$2,842,107	$2,818,361	$2,806,328	$2,780,067	$2,769,729	$2,757,576	$2,744,627	$2,732,245	$2,718,852	$33,520,349
8. Jurisdictional Demand Recoverable Costs [b]	$12,442,802	$12,502,226	$12,545,081	$12,654,721	$12,659,762	$12,607,946	$12,517,213	$12,543,632	$12,555,679	$12,566,642	$12,557,039	$12,605,276	$150,758,020
9. Total Jurisdictional Recoverable Costs for Investment Projects	$15,300,072	$15,352,097	$15,388,398	$15,496,828	$15,478,124	$15,414,274	$15,297,279	$15,313,360	$15,313,254	$15,311,269	$15,289,285	$15,324,128	$184,278,369

[a] Line 3 x Line 5

[b] Line 4 x Line 6

FLORIDA POWER & LIGHT COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE
RETURN ON CAPITAL INVESTMENTS, DEPRECIATION AND TAXES

FORM: 42-8A

JANUARY 2014 THROUGH DECEMBER 2014

	Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Twelve Month Amount
2 - Low NOX Burner Technology														
1. Investments														
a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
b. Clearings to Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Retirements		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2. Plant-In-Service/Depreciation Base [a]	$2,563,376	$2,563,376	$2,563,376	$2,563,376	$2,563,376	$2,563,376	$2,563,376	$2,563,376	$2,563,376	$2,563,376	$2,563,376	$2,563,376	$2,563,376	N/A
3. Less: Accumulated Depreciation	$2,008,646	$2,013,987	$2,019,327	$2,024,668	$2,030,008	$2,035,348	$2,040,689	$2,046,029	$2,051,369	$2,056,710	$2,062,050	$2,067,390	$2,072,731	N/A
4. CWIP - Non Interest Bearing	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	N/A
5. Net Investment (Lines 2 - 3 + 4)	$554,730	$549,390	$544,049	$538,709	$533,368	$528,028	$522,688	$517,347	$512,007	$506,667	$501,326	$495,986	$490,646	N/A
6. Average Net Investment		$552,060	$546,719	$541,379	$536,039	$530,698	$525,358	$520,018	$514,677	$509,337	$503,997	$498,656	$493,316	N/A
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes [b][g]		$3,687	$3,651	$3,616	$3,580	$3,544	$3,509	$3,453	$3,417	$3,382	$3,346	$3,311	$3,275	$41,771
b. Debt Component (Line 6 x debt rate x 1/12) [c][g]		$720	$713	$706	$699	$692	$685	$639	$633	$626	$620	$613	$606	$7,955
8. Investment Expenses														
a. Depreciation [d]		$5,340	$5,340	$5,340	$5,340	$5,340	$5,340	$5,340	$5,340	$5,340	$5,340	$5,340	$5,340	$64,084
b. Amortization [e]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement [f]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Property Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 & 8)		$9,748	$9,705	$9,663	$9,620	$9,577	$9,535	$9,432	$9,390	$9,348	$9,306	$9,264	$9,222	$113,810

(a) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s). See Form 42-8A, pages 39-42.

[b] The Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%. The monthly Equity Component for the Jan. – Jun. 2014 actual period is 4.9230% based on May 2013 ROR Surveillance Report and reflects a 10.5% return on equity, and the monthly Equity Component for the Jul. – Dec. 2014 actual period is 4.8938% based on the May 2014 ROR Surveillance Report and reflects a 10.5% return on equity, per FPSC Order No. PSC-12-0425-PAA-EU.

[c] The Debt Component for the Jan. – Jun. 2014 actual period is 1.5658% based on May 2013 Surveillance Report and the Debt Component for the Jul. – Dec. 2014 actual period is 1.4751% based on the May 2014 ROR Surveillance Report, per FPSC Order No. PSC-12-0425-PAA-EU.

(d) Applicable depreciation rate or rates. See Form 42-8A, pages 39-42.

(e) Applicable amortization period(s). See Form 42-8A, pages 39-42.

[f] Dismantlement only applies to Solar projects - DeSoto (37), NASA (38) & Martin (39).

[g] For solar projects the return on investment calculation is comprised of two parts:

Average Net Investment: See footnotes (b) and (c).

Average Unamortized ITC Balance:

Equity Component: Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the monthly Equity Component for the Jan. – Jun. 2014 actual period of 6.437% reflects a 10.5% return on equity and the monthly Equity Component for the Jul. – Dec. 2014 actual period of 6.421% reflects a 10.5% return on equity.

Debt Component: For the Jan. – Jun. 2014 actual period return of 1.927% is based on May 2013 Surveillance Report and for the Jul. – Dec. 2014 actual period return of 1.854% is based on FPSC Order No. PSC-12-0425-PAA-EU.

FLORIDA POWER & LIGHT COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE
RETURN ON CAPITAL INVESTMENTS, DEPRECIATION AND TAXES

FORM: 42-8A

JANUARY 2014 THROUGH DECEMBER 2014

	Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Twelve Month Amount
3b - Continuous Emission Monitoring Systems														
1. Investments														
a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
b. Clearings to Plant		$0	$71,150	$0	$50,086	$69,306	$48	($1)	$0	$82,917	$0	$0	($823,697)	($550,191)
c. Retirements		$0	$0	$0	($10,185)	($11,201)	$0	$0	$0	$0	$0	$0	($823,697)	($845,083)
d. Other		($696)	($23)	($3,351)	($2,068)	($1,077)	($2)	($1)	$0	$3,590	$0	$0	$0	($3,629)
2. Plant-In-Service/Depreciation Base [a]	$6,709,643	$6,709,643	$6,780,793	$6,780,793	$6,830,880	$6,900,186	$6,900,234	$6,900,233	$6,900,233	$6,983,149	$6,983,149	$6,983,149	$6,159,452	N/A
3. Less: Accumulated Depreciation	$3,714,599	$3,732,325	$3,751,232	$3,767,319	$3,774,557	$3,781,834	$3,801,466	$3,821,100	$3,840,735	$3,865,092	$3,885,901	$3,906,710	$3,102,610	N/A
4. CWIP - Non Interest Bearing	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	N/A
5. Net Investment (Lines 2 - 3 + 4)	$2,995,044	$2,977,318	$3,029,561	$3,013,475	$3,056,323	$3,118,352	$3,098,768	$3,079,133	$3,059,498	$3,118,057	$3,097,248	$3,076,439	$3,056,842	N/A
6. Average Net Investment		$2,986,181	$3,003,440	$3,021,518	$3,034,899	$3,087,337	$3,108,560	$3,088,950	$3,069,315	$3,088,778	$3,107,653	$3,086,844	$3,066,641	N/A
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes [b][g]		$19,944	$20,060	$20,180	$20,270	$20,620	$20,762	$20,509	$20,378	$20,507	$20,633	$20,495	$20,360	$244,717
b. Debt Component (Line 6 x debt rate x 1/12) [c][g]		$3,896	$3,919	$3,942	$3,960	$4,028	$4,056	$3,797	$3,773	$3,797	$3,820	$3,795	$3,770	$46,554
8. Investment Expenses														
a. Depreciation [d]		$18,422	$18,930	$19,438	$19,492	$19,555	$19,635	$19,635	$19,635	$20,767	$20,809	$20,809	$19,597	$236,723
b. Amortization [e]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement [f]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Property Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 & 8)		$42,263	$42,908	$43,560	$43,721	$44,203	$44,452	$43,941	$43,786	$45,072	$45,262	$45,098	$43,727	$527,995

(a) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s). See Form 42-8A, pages 39-42.

[b] The Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%. The monthly Equity Component for the Jan. – Jun. 2014 actual period is 4.9230% based on May 2013 ROR Surveillance Report and reflects a 10.5% return on equity, and the monthly Equity Component for the Jul. – Dec. 2014 actual period is 4.8938% based on the May 2014 ROR Surveillance Report and reflects a 10.5% return on equity, per FPSC Order No. PSC-12-0425-PAA-EU. □

[c] The Debt Component for the Jan. – Jun. 2014 actual period is 1.5658% based on May 2013 Surveillance Report and the Debt Component for the Jul. – Dec. 2014 actual period is 1.4751% based on the May 2014 ROR Surveillance Report, per FPSC Order No. PSC-12-0425-PAA-EU.

(d) Applicable depreciation rate or rates. See Form 42-8A, pages 39-42.

(e) Applicable amortization period(s). See Form 42-8A, pages 39-42.

[f] Dismantlement only applies to Solar projects - DeSoto (37), NASA (38) & Martin (39).

[g] For solar projects the return on investment calculation is comprised of two parts:

Average Net Investment: See footnotes (b) and (c).

Average Unamortized ITC Balance:

Equity Component: Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the monthly Equity Component for the Jan. – Jun. 2014 actual period of 6.437% reflects a 10.5% return on equity and the monthly Equity Component for the Jul. – Dec. 2014 actual period of 6.421% reflects a 10.5% return on equity.□

Debt Component: For the Jan. – Jun. 2014 actual period return of 1.927% is based on May 2013 Surveillance Report and for the Jul. – Dec. 2014 actual period return of 1.854% is based on FPSC Order No. PSC-12-0425-PAA-EU.

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	Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Twelve Month Amount
4b - Clean Closure Equivalency														
1. Investments														
a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
b. Clearings to Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Retirements		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2. Plant-In-Service/Depreciation Base [a]	$21,799	$21,799	$21,799	$21,799	$21,799	$21,799	$21,799	$21,799	$21,799	$21,799	$21,799	$21,799	$21,799	N/A
3. Less: Accumulated Depreciation	$13,450	$13,488	$13,526	$13,564	$13,603	$13,641	$13,679	$13,717	$13,755	$13,793	$13,831	$13,870	$13,908	N/A
4. CWIP - Non Interest Bearing	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	N/A
5. Net Investment (Lines 2 - 3 + 4)	$8,349	$8,311	$8,273	$8,235	$8,197	$8,159	$8,120	$8,082	$8,044	$8,006	$7,968	$7,930	$7,892	N/A
6. Average Net Investment		$8,330	$8,292	$8,254	$8,216	$8,178	$8,139	$8,101	$8,063	$8,025	$7,987	$7,949	$7,911	N/A
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes [b][g]		$56	$55	$55	$55	$55	$54	$54	$54	$53	$53	$53	$53	$649
b. Debt Component (Line 6 x debt rate x 1/12) [c][g]		$11	$11	$11	$11	$11	$11	$10	$10	$10	$10	$10	$10	$124
8. Investment Expenses														
a. Depreciation [d]		$38	$38	$38	$38	$38	$38	$38	$38	$38	$38	$38	$38	$458
b. Amortization [e]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement [f]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Property Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 & 8)		$105	$104	$104	$104	$103	$103	$102	$102	$101	$101	$101	$100	$1,230

(a) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s). See Form 42-8A, pages 39-42.

[b] The Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%. The monthly Equity Component for the Jan. – Jun. 2014 actual period is 4.9230% based on May 2013 ROR Surveillance Report and reflects a 10.5% return on equity, and the monthly Equity Component for the Jul. – Dec. 2014 actual period is 4.8938% based on the May 2014 ROR Surveillance Report and reflects a 10.5% return on equity, per FPSC Order No. PSC-12-0425-PAA-EU. □

[c] The Debt Component for the Jan. – Jun. 2014 actual period is 1.5658% based on May 2013 Surveillance Report and the Debt Component for the Jul. – Dec. 2014 actual period is 1.4751% based on the May 2014 ROR Surveillance Report, per FPSC Order No. PSC-12-0425-PAA-EU.

(d) Applicable depreciation rate or rates. See Form 42-8A, pages 39-42.

(e) Applicable amortization period(s). See Form 42-8A, pages 39-42.

[f] Dismantlement only applies to Solar projects - DeSoto (37), NASA (38) & Martin (39).

[g] For solar projects the return on investment calculation is comprised of two parts:

Average Net Investment: See footnotes (b) and (c).

Average Unamortized ITC Balance:

Equity Component: Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the monthly Equity Component for the Jan. – Jun. 2014 actual period of 6.437% reflects a 10.5% return on equity and the monthly Equity Component for the Jul. – Dec. 2014 actual period of 6.421% reflects a 10.5% return on equity.□

Debt Component: For the Jan. – Jun. 2014 actual period return of 1.927% is based on May 2013 Surveillance Report and for the Jul. – Dec. 2014 actual period return of 1.854% is based on FPSC Order No. PSC-12-0425-PAA-EU.

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	Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Twelve Month Amount
5b - Maintenance of Stationary Above Ground Fuel Storage Tanks														
1. Investments														
a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
b. Clearings to Plant		$0	$0	$0	$0	$0	$0	$0	$170,156	$18,616	$0	$0	($298,370)	($109,598)
c. Retirements		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($749,026)	($749,026)
d. Other		$0	$0	$0	$0	$0	$0	$0	$3,421	$0	$0	$0	$0	$3,421
2. Plant-In-Service/Depreciation Base [a]	$10,164,793	$10,164,793	$10,164,793	$10,164,793	$10,164,793	$10,164,793	$10,164,793	$10,164,793	$10,334,949	$10,353,565	$10,353,565	$10,353,565	$10,055,195	N/A
3. Less: Accumulated Depreciation	$3,333,253	$3,354,487	$3,375,720	$3,396,954	$3,418,188	$3,439,422	$3,460,655	$3,481,889	$3,506,842	$3,528,394	$3,549,985	$3,571,575	$2,843,948	N/A
4. CWIP - Non Interest Bearing	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	N/A
5. Net Investment (Lines 2 - 3 + 4)	$6,831,540	$6,810,306	$6,789,073	$6,767,839	$6,746,605	$6,725,372	$6,704,138	$6,682,904	$6,828,108	$6,825,171	$6,803,581	$6,781,990	$7,211,247	N/A
6. Average Net Investment		$6,820,923	$6,799,689	$6,778,456	$6,757,222	$6,735,988	$6,714,755	$6,693,521	$6,755,506	$6,826,639	$6,814,376	$6,792,785	$6,996,619	N/A
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes [b][g]		$45,556	$45,414	$45,272	$45,131	$44,989	$44,847	$44,440	$44,852	$45,324	$45,243	$45,099	$46,453	$542,621
b. Debt Component (Line 6 x debt rate x 1/12) [c][g]		$8,900	$8,872	$8,845	$8,817	$8,789	$8,761	$8,228	$8,305	$8,392	$8,377	$8,350	$8,601	$103,237
8. Investment Expenses														
a. Depreciation [d]		$21,234	$21,234	$21,234	$21,234	$21,234	$21,234	$21,234	$21,531	$21,552	$21,590	$21,590	$21,399	$256,299
b. Amortization [e]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement [f]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Property Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 & 8)		$75,690	$75,520	$75,351	$75,181	$75,012	$74,842	$73,902	$74,688	$75,269	$75,210	$75,040	$76,453	$902,157

(a) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s). See Form 42-8A, pages 39-42.

[b] The Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%. The monthly Equity Component for the Jan. – Jun. 2014 actual period is 4.9230% based on May 2013 ROR Surveillance Report and reflects a 10.5% return on equity, and the monthly Equity Component for the Jul. – Dec. 2014 actual period is 4.8938% based on the May 2014 ROR Surveillance Report and reflects a 10.5% return on equity, per FPSC Order No. PSC-12-0425-PAA-EU. □

[c] The Debt Component for the Jan. – Jun. 2014 actual period is 1.5658% based on May 2013 Surveillance Report and the Debt Component for the Jul. – Dec. 2014 actual period is 1.4751% based on the May 2014 ROR Surveillance Report, per FPSC Order No. PSC-12-0425-PAA-EU.

(d) Applicable depreciation rate or rates. See Form 42-8A, pages 39-42.

(e) Applicable amortization period(s). See Form 42-8A, pages 39-42.

[f] Dismantlement only applies to Solar projects - DeSoto (37), NASA (38) & Martin (39).

[g] For solar projects the return on investment calculation is comprised of two parts:

Average Net Investment: See footnotes (b) and (c).

Average Unamortized ITC Balance:

Equity Component: Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the monthly Equity Component for the Jan. – Jun. 2014 actual period of 6.437% reflects a 10.5% return on equity and the monthly Equity Component for the Jul. – Dec. 2014 actual period of 6.421% reflects a 10.5% return on equity.□

Debt Component: For the Jan. – Jun. 2014 actual period return of 1.927% is based on May 2013 Surveillance Report and for the Jul. – Dec. 2014 actual period return of 1.854% is based on FPSC Order No. PSC-12-0425-PAA-EU.

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	Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Twelve Month Amount
7 - Relocate Turbine Lube Oil Underground Piping to Above Ground														
1. Investments														
a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
b. Clearings to Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Retirements		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2. Plant-In-Service/Depreciation Base [a]	$31,030	$31,030	$31,030	$31,030	$31,030	$31,030	$31,030	$31,030	$31,030	$31,030	$31,030	$31,030	$31,030	N/A
3. Less: Accumulated Depreciation	$23,878	$23,940	$24,002	$24,064	$24,126	$24,188	$24,250	$24,312	$24,374	$24,436	$24,498	$24,560	$24,622	N/A
4. CWIP - Non Interest Bearing	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	N/A
5. Net Investment (Lines 2 - 3 + 4)	$7,152	$7,090	$7,028	$6,966	$6,904	$6,842	$6,780	$6,718	$6,656	$6,594	$6,532	$6,470	$6,408	N/A
6. Average Net Investment		$7,121	$7,059	$6,997	$6,935	$6,873	$6,811	$6,749	$6,687	$6,625	$6,563	$6,501	$6,439	N/A
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes [b][g]		$48	$47	$47	$46	$46	$45	$45	$44	$44	$44	$43	$43	$542
b. Debt Component (Line 6 x debt rate x 1/12) [c][g]		$9	$9	$9	$9	$9	$9	$8	$8	$8	$8	$8	$8	$103
8. Investment Expenses														
a. Depreciation [d]		$62	$62	$62	$62	$62	$62	$62	$62	$62	$62	$62	$62	$745
b. Amortization [e]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement [f]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Property Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 & 8)		$119	$118	$118	$117	$117	$116	$115	$115	$114	$114	$113	$113	$1,390

(a) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s). See Form 42-8A, pages 39-42.

[b] The Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%. The monthly Equity Component for the Jan. – Jun. 2014 actual period is 4.9230% based on May 2013 ROR Surveillance Report and reflects a 10.5% return on equity, and the monthly Equity Component for the Jul. – Dec. 2014 actual period is 4.8938% based on the May 2014 ROR Surveillance Report and reflects a 10.5% return on equity, per FPSC Order No. PSC-12-0425-PAA-EU. □

[c] The Debt Component for the Jan. – Jun. 2014 actual period is 1.5658% based on May 2013 Surveillance Report and the Debt Component for the Jul. – Dec. 2014 actual period is 1.4751% based on the May 2014 ROR Surveillance Report, per FPSC Order No. PSC-12-0425-PAA-EU.

(d) Applicable depreciation rate or rates. See Form 42-8A, pages 39-42.

(e) Applicable amortization period(s). See Form 42-8A, pages 39-42.

[f] Dismantlement only applies to Solar projects - DeSoto (37), NASA (38) & Martin (39).

[g] For solar projects the return on investment calculation is comprised of two parts:

Average Net Investment: See footnotes (b) and (c).

Average Unamortized ITC Balance:

Equity Component: Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the monthly Equity Component for the Jan. – Jun. 2014 actual period of 6.437% reflects a 10.5% return on equity and the monthly Equity Component for the Jul. – Dec. 2014 actual period of 6.421% reflects a 10.5% return on equity.□

Debt Component: For the Jan. – Jun. 2014 actual period return of 1.927% is based on May 2013 Surveillance Report and for the Jul. – Dec. 2014 actual period return of 1.854% is based on FPSC Order No. PSC-12-0425-PAA-EU.

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8b - Oil Spill Clean-up/Response Equipment														
1. Investments														
a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
b. Clearings to Plant		$3,054	($2,640)	($200)	$0	$0	($14,017)	($48,403)	$0	($12,254)	($13,184)	($14,317)	$2,883	($99,077)
c. Retirements		($3,872)	$0	$0	$0	$0	($14,017)	($48,403)	$0	($13,508)	($13,184)	($14,317)	($13,152)	($120,452)
d. Other		$29	$0	$0	$0	$0	$0	$0	$0	$149	$0	$0	$0	$178
2. Plant-In-Service/Depreciation Base [a]	$880,172	$883,226	$880,586	$880,386	$880,386	$880,386	$866,370	$817,967	$817,967	$805,713	$792,529	$778,212	$781,095	N/A
3. Less: Accumulated Depreciation	$172,829	$175,793	$182,624	$189,479	$196,331	$203,184	$195,904	$153,794	$159,759	$152,288	$144,769	$135,888	$127,974	N/A
4. CWIP - Non Interest Bearing	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	N/A
5. Net Investment (Lines 2 - 3 + 4)	$707,343	$707,433	$697,962	$690,908	$684,055	$677,202	$670,466	$664,173	$658,208	$653,425	$647,760	$642,324	$653,120	N/A
6. Average Net Investment		$707,388	$702,697	$694,435	$687,481	$680,628	$673,834	$667,319	$661,191	$655,816	$650,592	$645,042	$647,722	N/A
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes [b][g]		$4,725	$4,693	$4,638	$4,592	$4,546	$4,500	$4,431	$4,390	$4,354	$4,319	$4,283	$4,300	$53,771
b. Debt Component (Line 6 x debt rate x 1/12) [c][g]		$923	$917	$906	$897	$888	$879	$820	$813	$806	$800	$793	$796	$10,239
8. Investment Expenses														
a. Depreciation [d]		$6,807	$6,831	$6,854	$6,853	$6,853	$6,736	$6,292	$5,965	$5,888	$5,665	$5,436	$5,238	$75,419
b. Amortization [e]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement [f]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Property Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 & 8)		$12,454	$12,441	$12,398	$12,342	$12,287	$12,116	$11,543	$11,168	$11,048	$10,784	$10,512	$10,335	$139,429

(a) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s). See Form 42-8A, pages 39-42.

[b] The Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%. The monthly Equity Component for the Jan. – Jun. 2014 actual period is 4.9230% based on May 2013 ROR Surveillance Report and reflects a 10.5% return on equity, and the monthly Equity Component for the Jul. – Dec. 2014 actual period is 4.8938% based on the May 2014 ROR Surveillance Report and reflects a 10.5% return on equity, per FPSC Order No. PSC-12-0425-PAA-EU. □

[c] The Debt Component for the Jan. – Jun. 2014 actual period is 1.5658% based on May 2013 Surveillance Report and the Debt Component for the Jul. – Dec. 2014 actual period is 1.4751% based on the May 2014 ROR Surveillance Report, per FPSC Order No. PSC-12-0425-PAA-EU.

(d) Applicable depreciation rate or rates. See Form 42-8A, pages 39-42.

(e) Applicable amortization period(s). See Form 42-8A, pages 39-42.

[f] Dismantlement only applies to Solar projects - DeSoto (37), NASA (38) & Martin (39).

[g] For solar projects the return on investment calculation is comprised of two parts:

Average Net Investment: See footnotes (b) and (c).

Average Unamortized ITC Balance:

Equity Component: Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the monthly Equity Component for the Jan. – Jun. 2014 actual period of 6.437% reflects a 10.5% return on equity and the monthly Equity Component for the Jul. – Dec. 2014 actual period of 6.421% reflects a 10.5% return on equity.□

Debt Component: For the Jan. – Jun. 2014 actual period return of 1.927% is based on May 2013 Surveillance Report and for the Jul. – Dec. 2014 actual period return of 1.854% is based on FPSC Order No. PSC-12-0425-PAA-EU.

FLORIDA POWER & LIGHT COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE
RETURN ON CAPITAL INVESTMENTS, DEPRECIATION AND TAXES

FORM: 42-8A

JANUARY 2014 THROUGH DECEMBER 2014

	Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Twelve Month Amount
10 - Relocate Storm Water Runoff														
1. Investments														
a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
b. Clearings to Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Retirements		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2. Plant-In-Service/Depreciation Base [a]	$117,794	$117,794	$117,794	$117,794	$117,794	$117,794	$117,794	$117,794	$117,794	$117,794	$117,794	$117,794	$117,794	N/A
3. Less: Accumulated Depreciation	$57,466	$57,643	$57,820	$57,997	$58,173	$58,350	$58,527	$58,703	$58,880	$59,057	$59,233	$59,410	$59,587	N/A
4. CWIP - Non Interest Bearing	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	N/A
5. Net Investment (Lines 2 - 3 + 4)	$60,327	$60,151	$59,974	$59,797	$59,621	$59,444	$59,267	$59,091	$58,914	$58,737	$58,560	$58,384	$58,207	N/A
6. Average Net Investment		$60,239	$60,062	$59,886	$59,709	$59,532	$59,356	$59,179	$59,002	$58,826	$58,649	$58,472	$58,295	N/A
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes [b][g]		$402	$401	$400	$399	$398	$396	$393	$392	$391	$389	$388	$387	$4,736
b. Debt Component (Line 6 x debt rate x 1/12) [c][g]		$79	$78	$78	$78	$78	$77	$73	$73	$72	$72	$72	$72	$901
8. Investment Expenses														
a. Depreciation [d]		$177	$177	$177	$177	$177	$177	$177	$177	$177	$177	$177	$177	$2,120
b. Amortization [e]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement [f]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Property Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 & 8)		$658	$656	$655	$653	$652	$651	$642	$641	$640	$638	$637	$635	$7,758

(a) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s). See Form 42-8A, pages 39-42.

[b] The Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%. The monthly Equity Component for the Jan. – Jun. 2014 actual period is 4.9230% based on May 2013 ROR Surveillance Report and reflects a 10.5% return on equity, and the monthly Equity Component for the Jul. – Dec. 2014 actual period is 4.8938% based on the May 2014 ROR Surveillance Report and reflects a 10.5% return on equity, per FPSC Order No. PSC-12-0425-PAA-EU. □

[c] The Debt Component for the Jan. – Jun. 2014 actual period is 1.5658% based on May 2013 Surveillance Report and the Debt Component for the Jul. – Dec. 2014 actual period is 1.4751% based on the May 2014 ROR Surveillance Report, per FPSC Order No. PSC-12-0425-PAA-EU.

(d) Applicable depreciation rate or rates. See Form 42-8A, pages 39-42.

(e) Applicable amortization period(s). See Form 42-8A, pages 39-42.

[f] Dismantlement only applies to Solar projects - DeSoto (37), NASA (38) & Martin (39).

[g] For solar projects the return on investment calculation is comprised of two parts:

Average Net Investment: See footnotes (b) and (c).

Average Unamortized ITC Balance:

Equity Component: Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the monthly Equity Component for the Jan. – Jun. 2014 actual period of 6.437% reflects a 10.5% return on equity and the monthly Equity Component for the Jul. – Dec. 2014 actual period of 6.421% reflects a 10.5% return on equity.□

Debt Component: For the Jan. – Jun. 2014 actual period return of 1.927% is based on May 2013 Surveillance Report and for the Jul. – Dec. 2014 actual period return of 1.854% is based on FPSC Order No. PSC-12-0425-PAA-EU.

FLORIDA POWER & LIGHT COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE
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FORM: 42-8A

JANUARY 2014 THROUGH DECEMBER 2014

	Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Twelve Month Amount
12 - Scherer Discharge Pipeline														
1. Investments														
a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
b. Clearings to Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Retirements		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2. Plant-In-Service/Depreciation Base [a]	$854,324	$854,324	$854,324	$854,324	$854,324	$854,324	$854,324	$854,324	$854,324	$854,324	$854,324	$854,324	$854,324	N/A
3. Less: Accumulated Depreciation	$510,452	$512,084	$513,716	$515,349	$516,981	$518,613	$520,246	$521,878	$523,510	$525,143	$526,775	$528,407	$530,040	N/A
4. CWIP - Non Interest Bearing	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	N/A
5. Net Investment (Lines 2 - 3 + 4)	$343,872	$342,240	$340,607	$338,975	$337,343	$335,710	$334,078	$332,446	$330,813	$329,181	$327,549	$325,916	$324,284	N/A
6. Average Net Investment		$343,056	$341,423	$339,791	$338,159	$336,526	$334,894	$333,262	$331,629	$329,997	$328,365	$326,732	$325,100	N/A
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes [b][g]		$2,291	$2,280	$2,269	$2,259	$2,248	$2,237	$2,213	$2,202	$2,191	$2,180	$2,169	$2,158	$26,697
b. Debt Component (Line 6 x debt rate x 1/12) [c][g]		$448	$445	$443	$441	$439	$437	$410	$408	$406	$404	$402	$400	$5,082
8. Investment Expenses														
a. Depreciation [d]		$1,632	$1,632	$1,632	$1,632	$1,632	$1,632	$1,632	$1,632	$1,632	$1,632	$1,632	$1,632	$19,588
b. Amortization [e]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement [f]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Property Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 & 8)		$4,371	$4,358	$4,345	$4,332	$4,319	$4,306	$4,255	$4,242	$4,229	$4,216	$4,203	$4,190	$51,367

(a) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s). See Form 42-8A, pages 39-42.

[b] The Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%. The monthly Equity Component for the Jan. – Jun. 2014 actual period is 4.9230% based on May 2013 ROR Surveillance Report and reflects a 10.5% return on equity, and the monthly Equity Component for the Jul. – Dec. 2014 actual period is 4.8938% based on the May 2014 ROR Surveillance Report and reflects a 10.5% return on equity, per FPSC Order No. PSC-12-0425-PAA-EU. □

[c] The Debt Component for the Jan. – Jun. 2014 actual period is 1.5658% based on May 2013 Surveillance Report and the Debt Component for the Jul. – Dec. 2014 actual period is 1.4751% based on the May 2014 ROR Surveillance Report, per FPSC Order No. PSC-12-0425-PAA-EU.

(d) Applicable depreciation rate or rates. See Form 42-8A, pages 39-42.

(e) Applicable amortization period(s). See Form 42-8A, pages 39-42.

[f] Dismantlement only applies to Solar projects - DeSoto (37), NASA (38) & Martin (39).

[g] For solar projects the return on investment calculation is comprised of two parts:

Average Net Investment: See footnotes (b) and (c).

Average Unamortized ITC Balance:

Equity Component: Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the monthly Equity Component for the Jan. – Jun. 2014 actual period of 6.437% reflects a 10.5% return on equity and the monthly Equity Component for the Jul. – Dec. 2014 actual period of 6.421% reflects a 10.5% return on equity.□

Debt Component: For the Jan. – Jun. 2014 actual period return of 1.927% is based on May 2013 Surveillance Report and for the Jul. – Dec. 2014 actual period return of 1.854% is based on FPSC Order No. PSC-12-0425-PAA-EU.

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20 - Wastewater Discharge Elimination & Reuse														
1. Investments														
a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
b. Clearings to Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Retirements		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2. Plant-In-Service/Depreciation Base [a]	$771,577	$771,577	$771,577	$771,577	$771,577	$771,577	$771,577	$771,577	$771,577	$771,577	$771,577	$771,577	$771,577	N/A
3. Less: Accumulated Depreciation	$111,923	$113,595	$115,267	$116,938	$118,610	$120,282	$121,954	$123,625	$125,297	$126,969	$128,641	$130,312	$131,984	N/A
4. CWIP - Non Interest Bearing	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	N/A
5. Net Investment (Lines 2 - 3 + 4)	$659,654	$657,982	$656,310	$654,638	$652,967	$651,295	$649,623	$647,951	$646,280	$644,608	$642,936	$641,264	$639,593	N/A
6. Average Net Investment		$658,818	$657,146	$655,474	$653,803	$652,131	$650,459	$648,787	$647,116	$645,444	$643,772	$642,100	$640,429	N/A
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes [b][g]		$4,400	$4,389	$4,378	$4,367	$4,356	$4,344	$4,308	$4,296	$4,285	$4,274	$4,263	$4,252	$51,912
b. Debt Component (Line 6 x debt rate x 1/12) [c][g]		$860	$857	$855	$853	$851	$849	$798	$795	$793	$791	$789	$787	$9,880
8. Investment Expenses														
a. Depreciation [d]		$1,672	$1,672	$1,672	$1,672	$1,672	$1,672	$1,672	$1,672	$1,672	$1,672	$1,672	$1,672	$20,061
b. Amortization [e]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement [f]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Property Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 & 8)		$6,932	$6,918	$6,905	$6,891	$6,878	$6,865	$6,777	$6,764	$6,750	$6,737	$6,724	$6,711	$81,853

(a) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s). See Form 42-8A, pages 39-42.

[b] The Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%. The monthly Equity Component for the Jan. – Jun. 2014 actual period is 4.9230% based on May 2013 ROR Surveillance Report and reflects a 10.5% return on equity, and the monthly Equity Component for the Jul. – Dec. 2014 actual period is 4.8938% based on the May 2014 ROR Surveillance Report and reflects a 10.5% return on equity, per FPSC Order No. PSC-12-0425-PAA-EU. □

[c] The Debt Component for the Jan. – Jun. 2014 actual period is 1.5658% based on May 2013 Surveillance Report and the Debt Component for the Jul. – Dec. 2014 actual period is 1.4751% based on the May 2014 ROR Surveillance Report, per FPSC Order No. PSC-12-0425-PAA-EU.

(d) Applicable depreciation rate or rates. See Form 42-8A, pages 39-42.

(e) Applicable amortization period(s). See Form 42-8A, pages 39-42.

[f] Dismantlement only applies to Solar projects - DeSoto (37), NASA (38) & Martin (39).

[g] For solar projects the return on investment calculation is comprised of two parts:

Average Net Investment: See footnotes (b) and (c).

Average Unamortized ITC Balance:

Equity Component: Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the monthly Equity Component for the Jan. – Jun. 2014 actual period of 6.437% reflects a 10.5% return on equity and the monthly Equity Component for the Jul. – Dec. 2014 actual period of 6.421% reflects a 10.5% return on equity.□

Debt Component: For the Jan. – Jun. 2014 actual period return of 1.927% is based on May 2013 Surveillance Report and for the Jul. – Dec. 2014 actual period return of 1.854% is based on FPSC Order No. PSC-12-0425-PAA-EU.

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21 - St. Lucie Turtle Nets														
1. Investments														
a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
b. Clearings to Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Retirements		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Other		($9,116)	($15,197)	($18,964)	($24,672)	($13,119)	($16,587)	($24,953)	($18,775)	($20,841)	($5,064)	$1,108	($14,098)	($180,279)
2. Plant-In-Service/Depreciation Base [a]	$352,942	$352,942	$352,942	$352,942	$352,942	$352,942	$352,942	$352,942	$352,942	$352,942	$352,942	$352,942	$352,942	N/A
3. Less: Accumulated Depreciation	($778,687)	($787,274)	($801,942)	($820,376)	($844,518)	($857,108)	($873,166)	($897,589)	($915,835)	($936,147)	($940,681)	($939,044)	($952,613)	N/A
4. CWIP - Non Interest Bearing	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	N/A
5. Net Investment (Lines 2 - 3 + 4)	$1,131,629	$1,140,216	$1,154,884	$1,173,318	$1,197,461	$1,210,051	$1,226,108	$1,250,532	$1,268,778	$1,289,089	$1,293,624	$1,291,987	$1,305,555	N/A
6. Average Net Investment		$1,135,923	$1,147,550	$1,164,101	$1,185,390	$1,203,756	$1,218,079	$1,238,320	$1,259,655	$1,278,934	$1,291,357	$1,292,805	$1,298,771	N/A
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes [b][g]		$7,587	$7,664	$7,775	$7,917	$8,040	$8,135	$8,222	$8,363	$8,491	$8,574	$8,583	$8,623	$97,974
b. Debt Component (Line 6 x debt rate x 1/12) [c][g]		$1,482	$1,497	$1,519	$1,547	$1,571	$1,589	$1,522	$1,548	$1,572	$1,587	$1,589	$1,597	$18,621
8. Investment Expenses														
a. Depreciation [d]		$529	$529	$529	$529	$529	$529	$529	$529	$529	$529	$529	$529	$6,353
b. Amortization [e]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement [f]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Property Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 & 8)		$9,598	$9,691	$9,823	$9,993	$10,140	$10,254	$10,273	$10,441	$10,593	$10,691	$10,702	$10,749	$122,948

(a) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s). See Form 42-8A, pages 39-42.

[b] The Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%. The monthly Equity Component for the Jan. – Jun. 2014 actual period is 4.9230% based on May 2013 ROR Surveillance Report and reflects a 10.5% return on equity, and the monthly Equity Component for the Jul. – Dec. 2014 actual period is 4.8938% based on the May 2014 ROR Surveillance Report and reflects a 10.5% return on equity, per FPSC Order No. PSC-12-0425-PAA-EU. □

[c] The Debt Component for the Jan. – Jun. 2014 actual period is 1.5658% based on May 2013 Surveillance Report and the Debt Component for the Jul. – Dec. 2014 actual period is 1.4751% based on the May 2014 ROR Surveillance Report, per FPSC Order No. PSC-12-0425-PAA-EU.

(d) Applicable depreciation rate or rates. See Form 42-8A, pages 39-42.

(e) Applicable amortization period(s). See Form 42-8A, pages 39-42.

[f] Dismantlement only applies to Solar projects - DeSoto (37), NASA (38) & Martin (39).

[g] For solar projects the return on investment calculation is comprised of two parts:

Average Net Investment: See footnotes (b) and (c).

Average Unamortized ITC Balance:

Equity Component: Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the monthly Equity Component for the Jan. – Jun. 2014 actual period of 6.437% reflects a 10.5% return on equity and the monthly Equity Component for the Jul. – Dec. 2014 actual period of 6.421% reflects a 10.5% return on equity.□

Debt Component: For the Jan. – Jun. 2014 actual period return of 1.927% is based on May 2013 Surveillance Report and for the Jul. – Dec. 2014 actual period return of 1.854% is based on FPSC Order No. PSC-12-0425-PAA-EU.

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22 - Pipeline Integrity Management														
1. Investments														
a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
b. Clearings to Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Retirements		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2. Plant-In-Service/Depreciation Base [a]	$2,892,047	$2,892,047	$2,892,047	$2,892,047	$2,892,047	$2,892,047	$2,892,047	$2,892,047	$2,892,047	$2,892,047	$2,892,047	$2,892,047	$2,892,047	N/A
3. Less: Accumulated Depreciation	$78,373	$83,434	$88,495	$93,556	$98,617	$103,678	$108,740	$113,801	$118,862	$123,923	$128,984	$134,045	$139,106	N/A
4. CWIP - Non Interest Bearing	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	N/A
5. Net Investment (Lines 2 - 3 + 4)	$2,813,674	$2,808,613	$2,803,552	$2,798,491	$2,793,430	$2,788,369	$2,783,308	$2,778,247	$2,773,186	$2,768,125	$2,763,064	$2,758,003	$2,752,941	N/A
6. Average Net Investment		$2,811,144	$2,806,083	$2,801,022	$2,795,961	$2,790,900	$2,785,838	$2,780,777	$2,775,716	$2,770,655	$2,765,594	$2,760,533	$2,755,472	N/A
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes [b][g]		$18,775	$18,741	$18,708	$18,674	$18,640	$18,606	$18,462	$18,429	$18,395	$18,362	$18,328	$18,294	$222,415
b. Debt Component (Line 6 x debt rate x 1/12) [c][g]		$3,668	$3,661	$3,655	$3,648	$3,642	$3,635	$3,418	$3,412	$3,406	$3,400	$3,394	$3,387	$42,326
8. Investment Expenses														
a. Depreciation [d]		$5,061	$5,061	$5,061	$5,061	$5,061	$5,061	$5,061	$5,061	$5,061	$5,061	$5,061	$5,061	$60,733
b. Amortization [e]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement [f]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Property Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 & 8)		$27,504	$27,464	$27,424	$27,383	$27,343	$27,302	$26,942	$26,902	$26,862	$26,822	$26,783	$26,743	$325,474

(a) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s). See Form 42-8A, pages 39-42.

[b] The Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%. The monthly Equity Component for the Jan. – Jun. 2014 actual period is 4.9230% based on May 2013 ROR Surveillance Report and reflects a 10.5% return on equity, and the monthly Equity Component for the Jul. – Dec. 2014 actual period is 4.8938% based on the May 2014 ROR Surveillance Report and reflects a 10.5% return on equity, per FPSC Order No. PSC-12-0425-PAA-EU. □

[c] The Debt Component for the Jan. – Jun. 2014 actual period is 1.5658% based on May 2013 Surveillance Report and the Debt Component for the Jul. – Dec. 2014 actual period is 1.4751% based on the May 2014 ROR Surveillance Report, per FPSC Order No. PSC-12-0425-PAA-EU.

(d) Applicable depreciation rate or rates. See Form 42-8A, pages 39-42.

(e) Applicable amortization period(s). See Form 42-8A, pages 39-42.

[f] Dismantlement only applies to Solar projects - DeSoto (37), NASA (38) & Martin (39).

[g] For solar projects the return on investment calculation is comprised of two parts:

Average Net Investment: See footnotes (b) and (c).

Average Unamortized ITC Balance:

Equity Component: Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the monthly Equity Component for the Jan. – Jun. 2014 actual period of 6.437% reflects a 10.5% return on equity and the monthly Equity Component for the Jul. – Dec. 2014 actual period of 6.421% reflects a 10.5% return on equity.□

Debt Component: For the Jan. – Jun. 2014 actual period return of 1.927% is based on May 2013 Surveillance Report and for the Jul. – Dec. 2014 actual period return of 1.854% is based on FPSC Order No. PSC-12-0425-PAA-EU.

FLORIDA POWER & LIGHT COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE
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FORM: 42-8A

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	Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Twelve Month Amount
23 - SPCC - Spill Prevention, Control & Countermeasures														
1. Investments														
a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
b. Clearings to Plant		$93,273	$0	$0	$15,988	$0	($16,495)	$23,746	$0	($17,625)	$21,246	$18,142	($1,928,366)	($1,790,092)
c. Retirements		$0	$0	$0	$0	$0	($15,336)	($8,791)	$0	$0	$0	$0	($1,940,193)	($1,964,320)
d. Other		$1,653	$0	$0	$14,733	$0	$0	($9,504)	$0	$0	$807	$1,536	$0	$9,226
2. Plant-In-Service/Depreciation Base [a]	$16,208,033	$16,301,307	$16,301,307	$16,301,307	$16,317,294	$16,317,294	$16,300,799	$16,324,545	$16,324,545	$16,306,920	$16,328,165	$16,346,307	$14,417,942	N/A
3. Less: Accumulated Depreciation	$3,726,733	$3,762,611	$3,796,861	$3,831,111	$3,880,122	$3,914,401	$3,933,329	$3,949,300	$3,983,583	$4,017,852	$4,052,949	$4,088,805	$2,180,627	N/A
4. CWIP - Non Interest Bearing	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	N/A
5. Net Investment (Lines 2 - 3 + 4)	$12,481,301	$12,538,696	$12,504,446	$12,470,196	$12,437,172	$12,402,894	$12,367,470	$12,375,245	$12,340,962	$12,289,067	$12,275,217	$12,257,502	$12,237,315	N/A
6. Average Net Investment		$12,509,998	$12,521,571	$12,487,321	$12,453,684	$12,420,033	$12,385,182	$12,371,358	$12,358,103	$12,315,014	$12,282,142	$12,266,359	$12,247,408	N/A
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes [b][g]		$83,553	$83,630	$83,401	$83,177	$82,952	$82,719	$82,137	$82,049	$81,763	$81,545	$81,440	$81,314	$989,681
b. Debt Component (Line 6 x debt rate x 1/12) [c][g]		$16,323	$16,338	$16,293	$16,250	$16,206	$16,160	$15,208	$15,192	$15,139	$15,098	$15,079	$15,056	$188,342
8. Investment Expenses														
a. Depreciation [d]		$34,225	$34,250	$34,250	$34,278	$34,279	$34,264	$34,266	$34,283	$34,269	$34,289	$34,321	$32,014	$408,988
b. Amortization [e]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement [f]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Property Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 & 8)		$134,100	$134,218	$133,945	$133,704	$133,436	$133,143	$131,611	$131,524	$131,171	$130,932	$130,840	$128,385	$1,587,011

(a) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s). See Form 42-8A, pages 39-42.

[b] The Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%. The monthly Equity Component for the Jan. – Jun. 2014 actual period is 4.9230% based on May 2013 ROR Surveillance Report and reflects a 10.5% return on equity, and the monthly Equity Component for the Jul. – Dec. 2014 actual period is 4.8938% based on the May 2014 ROR Surveillance Report and reflects a 10.5% return on equity, per FPSC Order No. PSC-12-0425-PAA-EU. □

[c] The Debt Component for the Jan. – Jun. 2014 actual period is 1.5658% based on May 2013 Surveillance Report and the Debt Component for the Jul. – Dec. 2014 actual period is 1.4751% based on the May 2014 ROR Surveillance Report, per FPSC Order No. PSC-12-0425-PAA-EU.

(d) Applicable depreciation rate or rates. See Form 42-8A, pages 39-42.

(e) Applicable amortization period(s). See Form 42-8A, pages 39-42.

[f] Dismantlement only applies to Solar projects - DeSoto (37), NASA (38) & Martin (39).

[g] For solar projects the return on investment calculation is comprised of two parts:

Average Net Investment: See footnotes (b) and (c).

Average Unamortized ITC Balance:

Equity Component: Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the monthly Equity Component for the Jan. – Jun. 2014 actual period of 6.437% reflects a 10.5% return on equity and the monthly Equity Component for the Jul. – Dec. 2014 actual period of 6.421% reflects a 10.5% return on equity.□

Debt Component: For the Jan. – Jun. 2014 actual period return of 1.927% is based on May 2013 Surveillance Report and for the Jul. – Dec. 2014 actual period return of 1.854% is based on FPSC Order No. PSC-12-0425-PAA-EU.

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24 - Manatee Reburn														
1. Investments														
a. Expenditures/Additions		$300,886	$223,292	$0	$0	$0	$0	$0	$0	$0	$0	$0	$445	$524,623
b. Clearings to Plant		$0	$0	$824,981	$68,337	$6,334	$243	$322	$75	$106	($106,791)	$0	$0	$793,608
c. Retirements		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Other		($3,622)	($104,717)	($135,185)	($32,095)	($1,992)	($117)	($155)	($36)	($51)	($106,919)	($0)	$0	($384,888)
2. Plant-In-Service/Depreciation Base [a]	$31,170,571	$31,170,571	$31,170,571	$31,995,552	$32,063,889	$32,070,223	$32,070,467	$32,070,789	$32,070,864	$32,070,970	$31,964,179	$31,964,179	$31,964,179	N/A
3. Less: Accumulated Depreciation	$6,693,983	$6,757,897	$6,720,716	$6,653,962	$6,691,265	$6,758,751	$6,828,120	$6,897,451	$6,966,902	$7,036,338	$6,998,790	$7,068,046	$7,137,302	N/A
4. CWIP - Non Interest Bearing (h)	$1,934	$302,820	$526,112	($0)	($0)	($0)	($0)	($0)	($0)	($0)	($0)	($0)	$445	N/A
5. Net Investment (Lines 2 - 3 + 4)	$24,478,522	$24,715,494	$24,975,966	$25,341,590	$25,372,624	$25,311,472	$25,242,347	$25,173,338	$25,103,962	$25,034,632	$24,965,388	$24,896,133	$24,827,322	N/A
6. Average Net Investment		$24,597,008	$24,845,730	$25,158,778	$25,357,107	$25,342,048	$25,276,909	$25,207,842	$25,138,650	$25,069,297	$25,000,010	$24,930,761	$24,861,728	N/A
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes [b][g]		$164,280	$165,942	$168,032	$169,357	$169,256	$168,821	$167,363	$166,903	$166,443	$165,983	$165,523	$165,065	$2,002,969
b. Debt Component (Line 6 x debt rate x 1/12) [c][g]		$32,094	$32,419	$32,827	$33,086	$33,066	$32,981	$30,988	$30,903	$30,818	$30,733	$30,647	$30,563	$381,125
8. Investment Expenses														
a. Depreciation [d]		$67,536	$67,536	$68,430	$69,398	$69,479	$69,486	$69,486	$69,487	$69,487	$69,371	$69,256	$69,256	$828,208
b. Amortization [e]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement [f]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Property Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 & 8)		$263,911	$265,897	$269,290	$271,841	$271,801	$271,288	$267,837	$267,293	$266,748	$266,087	$265,426	$264,883	$3,212,302

(a) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s). See Form 42-8A, pages 39-42.

[b] The Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%. The monthly Equity Component for the Jan. – Jun. 2014 actual period is 4.9230% based on May 2013 ROR Surveillance Report and reflects a 10.5% return on equity, and the monthly Equity Component for the Jul. – Dec. 2014 actual period is 4.8938% based on the May 2014 ROR Surveillance Report and reflects a 10.5% return on equity, per FPSC Order No. PSC-12-0425-PAA-EU. □

[c] The Debt Component for the Jan. – Jun. 2014 actual period is 1.5658% based on May 2013 Surveillance Report and the Debt Component for the Jul. – Dec. 2014 actual period is 1.4751% based on the May 2014 ROR Surveillance Report, per FPSC Order No. PSC-12-0425-PAA-EU.

(d) Applicable depreciation rate or rates. See Form 42-8A, pages 39-42.

(e) Applicable amortization period(s). See Form 42-8A, pages 39-42.

[f] Dismantlement only applies to Solar projects - DeSoto (37), NASA (38) & Martin (39).

[g] For solar projects the return on investment calculation is comprised of two parts:

Average Net Investment: See footnotes (b) and (c).

Average Unamortized ITC Balance:

Equity Component: Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the monthly Equity Component for the Jan. – Jun. 2014 actual period of 6.437% reflects a 10.5% return on equity and the monthly Equity Component for the Jul. – Dec. 2014 actual period of 6.421% reflects a 10.5% return on equity.□

Debt Component: For the Jan. – Jun. 2014 actual period return of 1.927% is based on May 2013 Surveillance Report and for the Jul. – Dec. 2014 actual period return of 1.854% is based on FPSC Order No. PSC-12-0425-PAA-EU.

[h] In the 2013 final true-up capital schedule, expenditures and additions amounts on Line 1 and CWIP non-interest bearing amounts on Line 4 were inadvertently excluded, however, these amounts were included in the total system recoverable expenses.

The beginning balance of $1934 on this schedule is correctly reflected.

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25 - Pt. Everglades ESP Technology														
1. Investments														
a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
b. Clearings to Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Retirements		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2. Plant-In-Service/Depreciation Base [a]	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	N/A
3. Less: Accumulated Depreciation	($48,030,721)	($46,696,534)	($45,362,348)	($44,028,161)	($42,693,974)	($41,359,788)	($40,025,601)	($38,691,414)	($37,357,228)	($36,023,041)	($34,688,855)	($33,354,668)	($32,020,481)	N/A
4. CWIP - Non Interest Bearing	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	N/A
5. Net Investment (Lines 2 - 3 + 4)	$48,030,721	$46,696,534	$45,362,348	$44,028,161	$42,693,974	$41,359,788	$40,025,601	$38,691,414	$37,357,228	$36,023,041	$34,688,855	$33,354,668	$32,020,481	N/A
6. Average Net Investment		$47,363,628	$46,029,441	$44,695,254	$43,361,068	$42,026,881	$40,692,694	$39,358,508	$38,024,321	$36,690,134	$35,355,948	$34,021,761	$32,687,575	N/A
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes [b][g]		$316,336	$307,425	$298,514	$289,603	$280,692	$271,781	$261,314	$252,455	$243,597	$234,739	$225,881	$217,023	$3,199,362
b. Debt Component (Line 6 x debt rate x 1/12) [c][g]		$61,800	$60,059	$58,318	$56,578	$54,837	$53,096	$48,383	$46,743	$45,103	$43,463	$41,823	$40,183	$610,386
8. Investment Expenses														
a. Depreciation [d]		$1,334,187	$1,334,187	$1,334,187	$1,334,187	$1,334,187	$1,334,187	$1,334,187	$1,334,187	$1,334,187	$1,334,187	$1,334,187	$1,334,187	$16,010,240
b. Amortization [e]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement [f]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Property Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 & 8)		$1,712,323	$1,701,671	$1,691,019	$1,680,367	$1,669,716	$1,659,064	$1,643,884	$1,633,385	$1,622,887	$1,612,389	$1,601,891	$1,591,393	$19,819,988

(a) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s). See Form 42-8A, pages 39-42.

[b] The Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%. The monthly Equity Component for the Jan. – Jun. 2014 actual period is 4.9230% based on May 2013 ROR Surveillance Report and reflects a 10.5% return on equity, and the monthly Equity Component for the Jul. – Dec. 2014 actual period is 4.8938% based on the May 2014 ROR Surveillance Report and reflects a 10.5% return on equity, per FPSC Order No. PSC-12-0425-PAA-EU. □

[c] The Debt Component for the Jan. – Jun. 2014 actual period is 1.5658% based on May 2013 Surveillance Report and the Debt Component for the Jul. – Dec. 2014 actual period is 1.4751% based on the May 2014 ROR Surveillance Report, per FPSC Order No. PSC-12-0425-PAA-EU.

(d) Applicable depreciation rate or rates. See Form 42-8A, pages 39-42.

(e) Applicable amortization period(s). See Form 42-8A, pages 39-42.

[f] Dismantlement only applies to Solar projects - DeSoto (37), NASA (38) & Martin (39).

[g] For solar projects the return on investment calculation is comprised of two parts:

Average Net Investment: See footnotes (b) and (c).

Average Unamortized ITC Balance:

Equity Component: Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the monthly Equity Component for the Jan. – Jun. 2014 actual period of 6.437% reflects a 10.5% return on equity and the monthly Equity Component for the Jul. – Dec. 2014 actual period of 6.421% reflects a 10.5% return on equity.□

Debt Component: For the Jan. – Jun. 2014 actual period return of 1.927% is based on May 2013 Surveillance Report and for the Jul. – Dec. 2014 actual period return of 1.854% is based on FPSC Order No. PSC-12-0425-PAA-EU.

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26 - UST Remove/Replacement														
1. Investments														
a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
b. Clearings to Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Retirements		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2. Plant-In-Service/Depreciation Base [a]	$115,447	$115,447	$115,447	$115,447	$115,447	$115,447	$115,447	$115,447	$115,447	$115,447	$115,447	$115,447	$115,447	N/A
3. Less: Accumulated Depreciation	$40,435	$40,637	$40,839	$41,041	$41,243	$41,445	$41,647	$41,849	$42,051	$42,253	$42,455	$42,657	$42,859	N/A
4. CWIP - Non Interest Bearing	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	N/A
5. Net Investment (Lines 2 - 3 + 4)	$75,012	$74,810	$74,608	$74,406	$74,204	$74,002	$73,800	$73,598	$73,396	$73,194	$72,992	$72,790	$72,588	N/A
6. Average Net Investment		$74,911	$74,709	$74,507	$74,305	$74,103	$73,901	$73,699	$73,497	$73,295	$73,093	$72,891	$72,689	N/A
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes [b][g]		$500	$499	$498	$496	$495	$494	$489	$488	$487	$485	$484	$483	$5,897
b. Debt Component (Line 6 x debt rate x 1/12) [c][g]		$98	$97	$97	$97	$97	$96	$91	$90	$90	$90	$90	$89	$1,122
8. Investment Expenses														
a. Depreciation [d]		$202	$202	$202	$202	$202	$202	$202	$202	$202	$202	$202	$202	$2,424
b. Amortization [e]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement [f]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Property Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 & 8)		$800	$798	$797	$795	$794	$792	$782	$780	$779	$777	$776	$774	$9,444

(a) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s). See Form 42-8A, pages 39-42.

[b] The Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%. The monthly Equity Component for the Jan. – Jun. 2014 actual period is 4.9230% based on May 2013 ROR Surveillance Report and reflects a 10.5% return on equity, and the monthly Equity Component for the Jul. – Dec. 2014 actual period is 4.8938% based on the May 2014 ROR Surveillance Report and reflects a 10.5% return on equity, per FPSC Order No. PSC-12-0425-PAA-EU. □

[c] The Debt Component for the Jan. – Jun. 2014 actual period is 1.5658% based on May 2013 Surveillance Report and the Debt Component for the Jul. – Dec. 2014 actual period is 1.4751% based on the May 2014 ROR Surveillance Report, per FPSC Order No. PSC-12-0425-PAA-EU.

(d) Applicable depreciation rate or rates. See Form 42-8A, pages 39-42.

(e) Applicable amortization period(s). See Form 42-8A, pages 39-42.

[f] Dismantlement only applies to Solar projects - DeSoto (37), NASA (38) & Martin (39).

[g] For solar projects the return on investment calculation is comprised of two parts:

Average Net Investment: See footnotes (b) and (c).

Average Unamortized ITC Balance:

Equity Component: Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the monthly Equity Component for the Jan. – Jun. 2014 actual period of 6.437% reflects a 10.5% return on equity and the monthly Equity Component for the Jul. – Dec. 2014 actual period of 6.421% reflects a 10.5% return on equity.□

Debt Component: For the Jan. – Jun. 2014 actual period return of 1.927% is based on May 2013 Surveillance Report and for the Jul. – Dec. 2014 actual period return of 1.854% is based on FPSC Order No. PSC-12-0425-PAA-EU.

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	Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Twelve Month Amount
31 - Clean Air Interstate Rule (CAIR) Compliance														
1. Investments														
a. Expenditures/Additions		$27	$5,708	$0	$0	$2,626	$0	$1,441,901	$0	$0	$0	$0	$1,709	$1,451,971
b. Clearings to Plant		$0	$0	($294,998)	$0	$19,496	($104,404)	$6,948,655	$380,687	$334,867	$264,489	$136,247	$1,676,477	$9,361,518
c. Retirements		$0	$0	($294,998)	$0	$0	($112,957)	$0	$0	($23,596)	$0	$0	$0	($431,551)
d. Other		($7)	($1,409)	$0	$0	$18,848	($254,413)	$261,186	$0	$0	($1,566)	$0	($422)	$22,218
2. Plant-In-Service/Depreciation Base [a]	$516,151,440	$516,151,440	$516,151,440	$515,856,442	$515,856,442	$515,875,939	$515,771,534	$522,720,190	$523,100,877	$523,435,744	$523,700,233	$523,836,480	$525,512,958	N/A
3. Less: Accumulated Depreciation	$30,305,558	$31,425,371	$32,543,781	$33,368,283	$34,487,464	$35,625,513	$36,377,252	$37,771,114	$38,899,137	$39,985,889	$41,082,392	$42,180,873	$43,280,785	N/A
4. CWIP - Non Interest Bearing	$0	$27	$5,735	$5,735	$5,735	$8,362	$0	$1,441,901	$1,441,901	$1,441,901	$1,441,901	$1,441,901	$1,709	N/A
5. Net Investment (Lines 2 - 3 + 4)	$485,845,882	$484,726,096	$483,613,394	$482,493,894	$481,374,714	$480,258,787	$479,394,282	$486,390,977	$485,643,641	$484,891,756	$484,059,742	$483,097,508	$482,233,882	N/A
6. Average Net Investment		$485,285,989	$484,169,745	$483,053,644	$481,934,304	$480,816,751	$479,826,535	$482,892,630	$486,017,309	$485,267,698	$484,475,749	$483,578,625	$482,665,695	N/A
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes [b][g]		$3,241,165	$3,233,710	$3,226,256	$3,218,780	$3,211,316	$3,204,702	$3,206,077	$3,226,823	$3,221,846	$3,216,588	$3,210,631	$3,204,570	$38,622,463
b. Debt Component (Line 6 x debt rate x 1/12) [c][g]		$633,201	$631,745	$630,288	$628,828	$627,370	$626,078	$593,620	$597,461	$596,540	$595,566	$594,463	$593,341	$7,348,500
8. Investment Expenses														
a. Depreciation [d]		$1,119,819	$1,119,819	$1,119,500	$1,119,180	$1,119,201	$1,119,109	$1,132,675	$1,128,023	$1,110,348	$1,098,069	$1,098,481	$1,100,334	$13,384,560
b. Amortization [e]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement [f]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Property Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 & 8)		$4,994,186	$4,985,274	$4,976,044	$4,966,788	$4,957,887	$4,949,889	$4,932,372	$4,952,307	$4,928,733	$4,910,223	$4,903,576	$4,898,245	$59,355,524

(a) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s). See Form 42-8A, pages 39-42.

[b] The Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%. The monthly Equity Component for the Jan. – Jun. 2014 actual period is 4.9230% based on May 2013 ROR Surveillance Report and reflects a 10.5% return on equity, and the monthly Equity Component for the Jul. – Dec. 2014 actual period is 4.8938% based on the May 2014 ROR Surveillance Report and reflects a 10.5% return on equity, per FPSC Order No. PSC-12-0425-PAA-EU. □

[c] The Debt Component for the Jan. – Jun. 2014 actual period is 1.5658% based on May 2013 Surveillance Report and the Debt Component for the Jul. – Dec. 2014 actual period is 1.4751% based on the May 2014 ROR Surveillance Report, per FPSC Order No. PSC-12-0425-PAA-EU.

(d) Applicable depreciation rate or rates. See Form 42-8A, pages 39-42.

(e) Applicable amortization period(s). See Form 42-8A, pages 39-42.

[f] Dismantlement only applies to Solar projects - DeSoto (37), NASA (38) & Martin (39).

[g] For solar projects the return on investment calculation is comprised of two parts:

Average Net Investment: See footnotes (b) and (c).

Average Unamortized ITC Balance:

Equity Component: Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the monthly Equity Component for the Jan. – Jun. 2014 actual period of 6.437% reflects a 10.5% return on equity and the monthly Equity Component for the Jul. – Dec. 2014 actual period of 6.421% reflects a 10.5% return on equity.□

Debt Component: For the Jan. – Jun. 2014 actual period return of 1.927% is based on May 2013 Surveillance Report and for the Jul. – Dec. 2014 actual period return of 1.854% is based on FPSC Order No. PSC-12-0425-PAA-EU.

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33 - MATS Project														
1. Investments														
a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$6,980	$317	$1,621	$8,917
b. Clearings to Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Retirements		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2. Plant-In-Service/Depreciation Base [a]	$107,184,439	$107,184,439	$107,184,439	$107,184,439	$107,184,439	$107,184,439	$107,184,439	$107,184,439	$107,184,439	$107,184,439	$107,184,439	$107,184,439	$107,184,439	N/A
3. Less: Accumulated Depreciation	$10,215,983	$10,448,122	$10,680,261	$10,912,400	$11,144,539	$11,376,678	$11,608,817	$11,840,955	$12,073,094	$12,305,233	$12,537,372	$12,769,511	$13,001,650	N/A
4. CWIP - Non Interest Bearing	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$6,980	$7,297	$8,918	N/A
5. Net Investment (Lines 2 - 3 + 4)	$96,968,457	$96,736,318	$96,504,179	$96,272,040	$96,039,901	$95,807,762	$95,575,623	$95,343,484	$95,111,345	$94,879,206	$94,654,047	$94,422,225	$94,191,707	N/A
6. Average Net Investment		$96,852,387	$96,620,248	$96,388,109	$96,155,970	$95,923,831	$95,691,692	$95,459,553	$95,227,414	$94,995,275	$94,766,627	$94,538,136	$94,306,966	N/A
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes [b][g]		$646,865	$645,315	$643,764	$642,214	$640,663	$639,113	$633,786	$632,245	$630,704	$629,186	$627,669	$626,134	$7,637,657
b. Debt Component (Line 6 x debt rate x 1/12) [c][g]		$126,373	$126,070	$125,767	$125,464	$125,161	$124,859	$117,348	$117,063	$116,778	$116,497	$116,216	$115,932	$1,453,528
8. Investment Expenses														
a. Depreciation [d]		$232,139	$232,139	$232,139	$232,139	$232,139	$232,139	$232,139	$232,139	$232,139	$232,139	$232,139	$232,139	$2,785,667
b. Amortization [e]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement [f]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Property Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 & 8)		$1,005,377	$1,003,524	$1,001,670	$999,817	$997,964	$996,110	$983,274	$981,447	$979,620	$977,821	$976,023	$974,204	$11,876,852

(a) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s). See Form 42-8A, pages 39-42.

[b] The Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%. The monthly Equity Component for the Jan. – Jun. 2014 actual period is 4.9230% based on May 2013 ROR Surveillance Report and reflects a 10.5% return on equity, and the monthly Equity Component for the Jul. – Dec. 2014 actual period is 4.8938% based on the May 2014 ROR Surveillance Report and reflects a 10.5% return on equity, per FPSC Order No. PSC-12-0425-PAA-EU. □

[c] The Debt Component for the Jan. – Jun. 2014 actual period is 1.5658% based on May 2013 Surveillance Report and the Debt Component for the Jul. – Dec. 2014 actual period is 1.4751% based on the May 2014 ROR Surveillance Report, per FPSC Order No. PSC-12-0425-PAA-EU.

(d) Applicable depreciation rate or rates. See Form 42-8A, pages 39-42.

(e) Applicable amortization period(s). See Form 42-8A, pages 39-42.

[f] Dismantlement only applies to Solar projects - DeSoto (37), NASA (38) & Martin (39).

[g] For solar projects the return on investment calculation is comprised of two parts:

Average Net Investment: See footnotes (b) and (c).

Average Unamortized ITC Balance:

Equity Component: Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the monthly Equity Component for the Jan. – Jun. 2014 actual period of 6.437% reflects a 10.5% return on equity and the monthly Equity Component for the Jul. – Dec. 2014 actual period of 6.421% reflects a 10.5% return on equity.□

Debt Component: For the Jan. – Jun. 2014 actual period return of 1.927% is based on May 2013 Surveillance Report and for the Jul. – Dec. 2014 actual period return of 1.854% is based on FPSC Order No. PSC-12-0425-PAA-EU.

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35 - Martin Plant Drinking Water System Compliance														
1. Investments														
a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
b. Clearings to Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Retirements		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2. Plant-In-Service/Depreciation Base [a]	$235,391	$235,391	$235,391	$235,391	$235,391	$235,391	$235,391	$235,391	$235,391	$235,391	$235,391	$235,391	$235,391	N/A
3. Less: Accumulated Depreciation	$23,540	$23,952	$24,364	$24,776	$25,188	$25,600	$26,012	$26,424	$26,836	$27,248	$27,660	$28,071	$28,483	N/A
4. CWIP - Non Interest Bearing	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	N/A
5. Net Investment (Lines 2 - 3 + 4)	$211,851	$211,439	$211,027	$210,615	$210,203	$209,791	$209,380	$208,968	$208,556	$208,144	$207,732	$207,320	$206,908	N/A
6. Average Net Investment		$211,645	$211,233	$210,821	$210,409	$209,997	$209,586	$209,174	$208,762	$208,350	$207,938	$207,526	$207,114	N/A
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes [b][g]		$1,414	$1,411	$1,408	$1,405	$1,403	$1,400	$1,389	$1,386	$1,383	$1,381	$1,378	$1,375	$16,732
b. Debt Component (Line 6 x debt rate x 1/12) [c][g]		$276	$276	$275	$275	$274	$273	$257	$257	$256	$256	$255	$255	$3,184
8. Investment Expenses														
a. Depreciation [d]		$412	$412	$412	$412	$412	$412	$412	$412	$412	$412	$412	$412	$4,943
b. Amortization [e]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement [f]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Property Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 & 8)		$2,102	$2,098	$2,095	$2,092	$2,088	$2,085	$2,058	$2,055	$2,051	$2,048	$2,045	$2,042	$24,859

(a) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s). See Form 42-8A, pages 39-42.

[b] The Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%. The monthly Equity Component for the Jan. – Jun. 2014 actual period is 4.9230% based on May 2013 ROR Surveillance Report and reflects a 10.5% return on equity, and the monthly Equity Component for the Jul. – Dec. 2014 actual period is 4.8938% based on the May 2014 ROR Surveillance Report and reflects a 10.5% return on equity, per FPSC Order No. PSC-12-0425-PAA-EU. □

[c] The Debt Component for the Jan. – Jun. 2014 actual period is 1.5658% based on May 2013 Surveillance Report and the Debt Component for the Jul. – Dec. 2014 actual period is 1.4751% based on the May 2014 ROR Surveillance Report, per FPSC Order No. PSC-12-0425-PAA-EU.

(d) Applicable depreciation rate or rates. See Form 42-8A, pages 39-42.

(e) Applicable amortization period(s). See Form 42-8A, pages 39-42.

[f] Dismantlement only applies to Solar projects - DeSoto (37), NASA (38) & Martin (39).

[g] For solar projects the return on investment calculation is comprised of two parts:

Average Net Investment: See footnotes (b) and (c).

Average Unamortized ITC Balance:

Equity Component: Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the monthly Equity Component for the Jan. – Jun. 2014 actual period of 6.437% reflects a 10.5% return on equity and the monthly Equity Component for the Jul. – Dec. 2014 actual period of 6.421% reflects a 10.5% return on equity.□

Debt Component: For the Jan. – Jun. 2014 actual period return of 1.927% is based on May 2013 Surveillance Report and for the Jul. – Dec. 2014 actual period return of 1.854% is based on FPSC Order No. PSC-12-0425-PAA-EU.

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36 - Low-Level Radioactive Waste Storage														
1. Investments														
a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
b. Clearings to Plant		$8,861	$10,182	$894	$1,287	$268	$3,129	$77	$0	$8,520	$267	$0	$0	$33,485
c. Retirements		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2. Plant-In-Service/Depreciation Base [a]	$7,567,919	$7,576,780	$7,586,963	$7,587,857	$7,589,144	$7,589,412	$7,592,541	$7,592,618	$7,592,618	$7,601,138	$7,601,405	$7,601,405	$7,601,405	N/A
3. Less: Accumulated Depreciation	$307,500	$318,858	$330,231	$341,612	$352,995	$364,379	$375,765	$387,154	$398,543	$409,938	$421,340	$432,742	$444,145	N/A
4. CWIP - Non Interest Bearing	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	N/A
5. Net Investment (Lines 2 - 3 + 4)	$7,260,420	$7,257,922	$7,256,732	$7,246,245	$7,236,149	$7,225,033	$7,216,775	$7,205,464	$7,194,075	$7,191,200	$7,180,064	$7,168,662	$7,157,260	N/A
6. Average Net Investment		$7,259,171	$7,257,327	$7,251,488	$7,241,197	$7,230,591	$7,220,904	$7,211,120	$7,199,769	$7,192,637	$7,185,632	$7,174,363	$7,162,961	N/A
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes [b][g]		$48,483	$48,471	$48,432	$48,363	$48,292	$48,228	$47,877	$47,802	$47,754	$47,708	$47,633	$47,557	$576,599
b. Debt Component (Line 6 x debt rate x 1/12) [c][g]		$9,472	$9,469	$9,462	$9,448	$9,434	$9,422	$8,865	$8,851	$8,842	$8,833	$8,819	$8,805	$109,723
8. Investment Expenses														
a. Depreciation [d]		$11,359	$11,373	$11,381	$11,383	$11,384	$11,386	$11,389	$11,389	$11,395	$11,402	$11,402	$11,402	$136,645
b. Amortization [e]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement [f]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Property Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 & 8)		$69,313	$69,313	$69,275	$69,194	$69,111	$69,036	$68,130	$68,041	$67,991	$67,943	$67,854	$67,765	$822,967

(a) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s). See Form 42-8A, pages 39-42.

[b] The Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%. The monthly Equity Component for the Jan. – Jun. 2014 actual period is 4.9230% based on May 2013 ROR Surveillance Report and reflects a 10.5% return on equity, and the monthly Equity Component for the Jul. – Dec. 2014 actual period is 4.8938% based on the May 2014 ROR Surveillance Report and reflects a 10.5% return on equity, per FPSC Order No. PSC-12-0425-PAA-EU. □

[c] The Debt Component for the Jan. – Jun. 2014 actual period is 1.5658% based on May 2013 Surveillance Report and the Debt Component for the Jul. – Dec. 2014 actual period is 1.4751% based on the May 2014 ROR Surveillance Report, per FPSC Order No. PSC-12-0425-PAA-EU.

(d) Applicable depreciation rate or rates. See Form 42-8A, pages 39-42.

(e) Applicable amortization period(s). See Form 42-8A, pages 39-42.

[f] Dismantlement only applies to Solar projects - DeSoto (37), NASA (38) & Martin (39).

[g] For solar projects the return on investment calculation is comprised of two parts:

Average Net Investment: See footnotes (b) and (c).

Average Unamortized ITC Balance:

Equity Component: Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the monthly Equity Component for the Jan. – Jun. 2014 actual period of 6.437% reflects a 10.5% return on equity and the monthly Equity Component for the Jul. – Dec. 2014 actual period of 6.421% reflects a 10.5% return on equity.□

Debt Component: For the Jan. – Jun. 2014 actual period return of 1.927% is based on May 2013 Surveillance Report and for the Jul. – Dec. 2014 actual period return of 1.854% is based on FPSC Order No. PSC-12-0425-PAA-EU.

FLORIDA POWER & LIGHT COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE
RETURN ON CAPITAL INVESTMENTS, DEPRECIATION AND TAXES

FORM: 42-8A

JANUARY 2014 THROUGH DECEMBER 2014

	Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Twelve Month Amount
37 - DeSoto Next Generation Solar Energy Center														
1. Investments														
a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	($5,992)	$0	$0	$3,803	($2,189)
b. Clearings to Plant		($7,391)	$0	$0	$0	($547)	$24,459	$0	$0	$0	$57,618	($6)	$667	$74,800
c. Retirements		($7,391)	$0	$0	$0	($547)	$0	$0	$0	$0	$0	$0	$0	($7,937)
d. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2. Plant-In-Service/Depreciation Base [a]	$152,920,823	$152,913,433	$152,913,433	$152,913,433	$152,913,433	$152,912,886	$152,937,345	$152,937,345	$152,937,345	$152,937,345	$152,994,963	$152,994,957	$152,995,624	N/A
3. Less: Accumulated Depreciation	$21,170,748	$21,588,285	$22,013,205	$22,438,124	$22,863,043	$23,287,416	$23,712,363	$24,137,340	$24,562,317	$24,987,295	$25,412,337	$25,837,444	$26,262,552	N/A
4. CWIP - Non Interest Bearing	$0	$0	$0	$0	$0	$0	$0	$0	$0	($5,992)	$0	$0	$3,803	N/A
5. Net Investment (Lines 2 - 3 + 4)	$131,750,076	$131,325,147	$130,900,228	$130,475,309	$130,050,389	$129,625,471	$129,224,982	$128,800,005	$128,375,027	$127,944,058	$127,582,626	$127,157,513	$126,736,874	N/A
6. Average Net Investment		$131,537,612	$131,112,688	$130,687,768	$130,262,849	$129,837,930	$129,425,226	$129,012,493	$128,587,516	$128,159,543	$127,763,342	$127,370,070	$126,947,193	N/A
a. Average ITC Balance		$37,779,537	$37,657,471	$37,535,405	$37,413,339	$37,291,273	$37,169,207	$37,047,141	$36,925,075	$36,803,009	$36,680,943	$36,558,877	$36,436,811	N/A
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes [b][g]		$956,125	$953,036	$949,947	$946,858	$943,770	$940,763	$933,309	$930,234	$927,140	$924,257	$921,393	$918,332	$11,245,163
b. Debt Component (Line 6 x debt rate x 1/12) [c][g]		$183,002	$182,411	$181,820	$181,228	$180,637	$180,062	$170,291	$169,730	$169,165	$168,640	$168,118	$167,559	$2,102,662
8. Investment Expenses														
a. Depreciation [d]		$418,869	$418,860	$418,860	$418,860	$418,860	$418,889	$418,918	$418,918	$418,918	$418,983	$419,048	$419,049	$5,027,034
b. Amortization [e]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement [f]		$6,059	$6,059	$6,059	$6,059	$6,059	$6,059	$6,059	$6,059	$6,059	$6,059	$6,059	$6,059	$72,708
d. Property Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Other		($160,395)	($160,395)	($160,395)	($160,395)	($160,395)	($160,395)	($160,395)	($160,395)	($160,395)	($160,395)	($160,395)	($160,395)	($1,924,740)
9. Total System Recoverable Expenses (Lines 7 & 8)		$1,403,660	$1,399,971	$1,396,291	$1,392,611	$1,388,931	$1,385,377	$1,368,182	$1,364,546	$1,360,887	$1,357,544	$1,354,223	$1,350,605	$16,522,827

(a) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s). See Form 42-8A, pages 39-42.

[b] The Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%. The monthly Equity Component for the Jan. – Jun. 2014 actual period is 4.9230% based on May 2013 ROR Surveillance Report and reflects a 10.5% return on equity, and the monthly Equity Component for the Jul. – Dec. 2014 actual period is 4.8938% based on the May 2014 ROR Surveillance Report and reflects a 10.5% return on equity, per FPSC Order No. PSC-12-0425-PAA-EU. □

[c] The Debt Component for the Jan. – Jun. 2014 actual period is 1.5658% based on May 2013 Surveillance Report and the Debt Component for the Jul. – Dec. 2014 actual period is 1.4751% based on the May 2014 ROR Surveillance Report, per FPSC Order No. PSC-12-0425-PAA-EU.

(d) Applicable depreciation rate or rates. See Form 42-8A, pages 39-42.

(e) Applicable amortization period(s). See Form 42-8A, pages 39-42.

[f] Dismantlement only applies to Solar projects - DeSoto (37), NASA (38) & Martin (39).

[g] For solar projects the return on investment calculation is comprised of two parts:

Average Net Investment: See footnotes (b) and (c).

Average Unamortized ITC Balance:

Equity Component: Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the monthly Equity Component for the Jan. – Jun. 2014 actual period of 6.437% reflects a 10.5% return on equity and the monthly Equity Component for the Jul. – Dec. 2014 actual period of 6.421% reflects a 10.5% return on equity.□

Debt Component: For the Jan. – Jun. 2014 actual period return of 1.927% is based on May 2013 Surveillance Report and for the Jul. – Dec. 2014 actual period return of 1.854% is based on FPSC Order No. PSC-12-0425-PAA-EU.

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	Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Twelve Month Amount
38 - Space Coast Next Generation Solar Energy Center														
1. Investments														
a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
b. Clearings to Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Retirements		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2. Plant-In-Service/Depreciation Base [a]	$70,626,217	$70,626,217	$70,626,217	$70,626,217	$70,626,217	$70,626,217	$70,626,217	$70,626,217	$70,626,217	$70,626,217	$70,626,217	$70,626,217	$70,626,217	N/A
3. Less: Accumulated Depreciation	$8,798,377	$8,996,302	$9,194,227	$9,392,152	$9,590,077	$9,788,001	$9,985,926	$10,183,851	$10,381,776	$10,579,701	$10,777,626	$10,975,551	$11,173,475	N/A
4. CWIP - Non Interest Bearing	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	N/A
5. Net Investment (Lines 2 - 3 + 4)	$61,827,840	$61,629,915	$61,431,990	$61,234,065	$61,036,140	$60,838,216	$60,640,291	$60,442,366	$60,244,441	$60,046,516	$59,848,591	$59,650,666	$59,452,742	N/A
6. Average Net Investment		$61,728,877	$61,530,952	$61,333,028	$61,135,103	$60,937,178	$60,739,253	$60,541,328	$60,343,403	$60,145,479	$59,947,554	$59,749,629	$59,551,704	N/A
a. Average ITC Balance		$16,124,403	$16,073,214	$16,022,025	$15,970,836	$15,919,647	$15,868,458	$15,817,269	$15,766,080	$15,714,891	$15,663,702	$15,612,513	$15,561,324	N/A
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes [b][g]		$445,400	$443,973	$442,546	$441,119	$439,692	$438,265	$434,723	$433,303	$431,883	$430,463	$429,043	$427,622	$5,238,030
b. Debt Component (Line 6 x debt rate x 1/12) [c][g]		$85,397	$85,124	$84,850	$84,576	$84,303	$84,029	$79,417	$79,157	$78,898	$78,639	$78,379	$78,120	$980,889
8. Investment Expenses														
a. Depreciation [d]		$195,013	$195,013	$195,013	$195,013	$195,013	$195,013	$195,013	$195,013	$195,013	$195,013	$195,013	$195,013	$2,340,154
b. Amortization [e]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement [f]		$2,912	$2,912	$2,912	$2,912	$2,912	$2,912	$2,912	$2,912	$2,912	$2,912	$2,912	$2,912	$34,944
d. Property Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Other		($67,263)	($67,263)	($67,263)	($67,263)	($67,263)	($67,263)	($67,263)	($67,263)	($67,263)	($67,263)	($67,263)	($67,263)	($807,156)
9. Total System Recoverable Expenses (Lines 7 & 8)		$661,459	$659,758	$658,058	$656,357	$654,656	$652,955	$644,802	$643,122	$641,443	$639,763	$638,084	$636,404	$7,786,861

(a) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s). See Form 42-8A, pages 39-42.

[b] The Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%. The monthly Equity Component for the Jan. – Jun. 2014 actual period is 4.9230% based on May 2013 ROR Surveillance Report and reflects a 10.5% return on equity, and the monthly Equity Component for the Jul. – Dec. 2014 actual period is 4.8938% based on the May 2014 ROR Surveillance Report and reflects a 10.5% return on equity, per FPSC Order No. PSC-12-0425-PAA-EU. □

[c] The Debt Component for the Jan. – Jun. 2014 actual period is 1.5658% based on May 2013 Surveillance Report and the Debt Component for the Jul. – Dec. 2014 actual period is 1.4751% based on the May 2014 ROR Surveillance Report, per FPSC Order No. PSC-12-0425-PAA-EU.

(d) Applicable depreciation rate or rates. See Form 42-8A, pages 39-42.

(e) Applicable amortization period(s). See Form 42-8A, pages 39-42.

[f] Dismantlement only applies to Solar projects - DeSoto (37), NASA (38) & Martin (39).

[g] For solar projects the return on investment calculation is comprised of two parts:

Average Net Investment: See footnotes (b) and (c).

Average Unamortized ITC Balance:

Equity Component: Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the monthly Equity Component for the Jan. – Jun. 2014 actual period of 6.437% reflects a 10.5% return on equity and the monthly Equity Component for the Jul. – Dec. 2014 actual period of 6.421% reflects a 10.5% return on equity.□

Debt Component: For the Jan. – Jun. 2014 actual period return of 1.927% is based on May 2013 Surveillance Report and for the Jul. – Dec. 2014 actual period return of 1.854% is based on FPSC Order No. PSC-12-0425-PAA-EU.

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	Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Twelve Month Amount
39 - Martin Next Generation Solar Energy Center														
1. Investments														
a. Expenditures/Additions		$1,591,877	$0	$13,566	$10,693	$75,648	$21,040	($9,375)	$14,900	($40,811)	$23,982	$13,708	$52,382	$1,767,610
b. Clearings to Plant		$3	$13,020,096	$51,772	$147,937	$174,240	$86,376	$1,024	$15,979	$353	$158,272	$58,760	$87,096	$13,801,908
c. Retirements		$0	$0	$0	$0	$0	($26,720)	$0	$21,391	$0	$0	$0	($175,608)	($180,937)
d. Other		$0	$1,756	($66)	$1,638	($66)	($4,001)	($631)	($703)	($998)	($2,628)	($3,217)	$15,866	$6,949
2. Plant-In-Service/Depreciation Base [a]	$411,841,635	$411,841,638	$424,861,734	$424,913,506	$425,061,443	$425,235,684	$425,322,059	$425,323,084	$425,339,062	$425,339,416	$425,497,687	$425,556,447	$425,643,543	N/A
3. Less: Accumulated Depreciation	$41,324,983	$42,489,541	$43,673,757	$44,874,125	$46,076,472	$47,277,558	$48,448,347	$49,649,346	$50,871,688	$52,072,366	$53,271,632	$54,470,608	$55,513,258	N/A
4. CWIP - Non Interest Bearing	$10,858,289	$12,450,166	$361,897	$375,463	$386,156	$461,804	$482,844	$355,053	$384,776	$343,965	$214,103	$227,811	$52,382	N/A
5. Net Investment (Lines 2 - 3 + 4)	$381,374,941	$381,802,263	$381,549,873	$380,414,843	$379,371,128	$378,419,930	$377,356,557	$376,028,791	$374,852,151	$373,611,015	$372,440,159	$371,313,651	$370,182,667	N/A
6. Average Net Investment		$381,588,602	$381,676,068	$380,982,358	$379,892,986	$378,895,529	$377,888,243	$376,692,674	$375,440,471	$374,231,583	$373,025,587	$371,876,905	$370,748,159	N/A
a. Average ITC Balance		$110,974,657	$110,630,859	$110,287,061	$109,943,263	$109,599,465	$109,255,667	$108,911,869	$108,568,071	$108,224,273	$107,880,475	$107,536,677	$107,192,879	N/A
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes [b][g]		$2,776,531	$2,776,409	$2,771,069	$2,763,087	$2,755,719	$2,748,286	$2,726,625	$2,717,599	$2,708,860	$2,700,141	$2,691,802	$2,683,596	$32,819,724
b. Debt Component (Line 6 x debt rate x 1/12) [c][g]		$531,300	$531,311	$530,302	$528,777	$527,372	$525,955	$497,452	$495,804	$494,209	$492,618	$491,098	$489,602	$6,135,800
8. Investment Expenses														
a. Depreciation [d]		$1,135,711	$1,153,613	$1,171,587	$1,171,862	$1,172,305	$1,172,663	$1,172,783	$1,172,807	$1,172,829	$1,173,047	$1,173,346	$1,173,546	$14,016,098
b. Amortization [e]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement [f]		$28,847	$28,847	$28,847	$28,847	$28,847	$28,847	$28,847	$28,847	$28,847	$28,847	$28,847	$28,847	$346,164
d. Property Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Other		($451,751)	($451,751)	($451,751)	($451,751)	($451,751)	($451,751)	($451,751)	($451,751)	($451,751)	($451,751)	($451,751)	($451,751)	($5,421,012)
9. Total System Recoverable Expenses (Lines 7 & 8)		$4,020,638	$4,038,429	$4,050,055	$4,040,822	$4,032,492	$4,023,999	$3,973,956	$3,963,305	$3,952,995	$3,942,902	$3,933,342	$3,923,840	$47,896,774

(a) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s). See Form 42-8A, pages 39-42.

[b] The Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%. The monthly Equity Component for the Jan. – Jun. 2014 actual period is 4.9230% based on May 2013 ROR Surveillance Report and reflects a 10.5% return on equity, and the monthly Equity Component for the Jul. – Dec. 2014 actual period is 4.8938% based on the May 2014 ROR Surveillance Report and reflects a 10.5% return on equity, per FPSC Order No. PSC-12-0425-PAA-EU. □

[c] The Debt Component for the Jan. – Jun. 2014 actual period is 1.5658% based on May 2013 Surveillance Report and the Debt Component for the Jul. – Dec. 2014 actual period is 1.4751% based on the May 2014 ROR Surveillance Report, per FPSC Order No. PSC-12-0425-PAA-EU.

(d) Applicable depreciation rate or rates. See Form 42-8A, pages 39-42.

(e) Applicable amortization period(s). See Form 42-8A, pages 39-42.

[f] Dismantlement only applies to Solar projects - DeSoto (37), NASA (38) & Martin (39).

[g] For solar projects the return on investment calculation is comprised of two parts:

Average Net Investment: See footnotes (b) and (c).

Average Unamortized ITC Balance:

Equity Component: Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the monthly Equity Component for the Jan. – Jun. 2014 actual period of 6.437% reflects a 10.5% return on equity and the monthly Equity Component for the Jul. – Dec. 2014 actual period of 6.421% reflects a 10.5% return on equity.□

Debt Component: For the Jan. – Jun. 2014 actual period return of 1.927% is based on May 2013 Surveillance Report and for the Jul. – Dec. 2014 actual period return of 1.854% is based on FPSC Order No. PSC-12-0425-PAA-EU.

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41 - Manatee Temporary Heating System														
1. Investments														
a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
b. Clearings to Plant		$0	$0	$0	($2,605,268)	$0	$0	$0	$0	$0	$0	$0	$0	($2,605,268)
c. Retirements		$0	$0	$0	($2,605,268)	$0	$0	$0	$0	$0	$0	$0	$0	($2,605,268)
d. Other		$0	$0	$0	$0	$0	($0)	$0	$0	$0	$0	$0	$0	($0)
2. Plant-In-Service/Depreciation Base [a]	$9,889,360	$9,889,360	$9,889,360	$9,889,360	$7,284,092	$7,284,092	$7,284,092	$7,284,092	$7,284,092	$7,284,092	$7,284,092	$7,284,092	$7,284,092	N/A
3. Less: Accumulated Depreciation	$8,241,591	$8,332,660	$8,423,728	$8,514,797	$6,111,982	$6,147,359	$6,182,736	$6,218,113	$6,253,490	$6,288,867	$6,324,244	$6,359,621	$6,394,998	N/A
4. CWIP - Non Interest Bearing	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	N/A
5. Net Investment (Lines 2 - 3 + 4)	$1,647,770	$1,556,701	$1,465,632	$1,374,563	$1,172,110	$1,136,733	$1,101,356	$1,065,979	$1,030,602	$995,225	$959,848	$924,471	$889,094	N/A
6. Average Net Investment		$1,602,235	$1,511,166	$1,420,098	$1,273,337	$1,154,422	$1,119,045	$1,083,668	$1,048,291	$1,012,914	$977,537	$942,160	$906,783	N/A
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes [b][g]		$10,701	$10,093	$9,485	$8,504	$7,710	$7,474	$7,195	$6,960	$6,725	$6,490	$6,255	$6,020	$93,613
b. Debt Component (Line 6 x debt rate x 1/12) [c][g]		$2,091	$1,972	$1,853	$1,661	$1,506	$1,460	$1,332	$1,289	$1,245	$1,202	$1,158	$1,115	$17,884
8. Investment Expenses														
a. Depreciation [d]		$91,069	$91,069	$91,069	$202,453	$35,377	$35,377	$35,377	$35,377	$35,377	$35,377	$35,377	$35,377	$758,676
b. Amortization [e]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement [f]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Property Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 & 8)		$103,861	$103,134	$102,406	$212,619	$44,594	$44,311	$43,904	$43,626	$43,347	$43,069	$42,791	$42,512	$870,172

(a) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s). See Form 42-8A, pages 39-42.

[b] The Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%. The monthly Equity Component for the Jan. – Jun. 2014 actual period is 4.9230% based on May 2013 ROR Surveillance Report and reflects a 10.5% return on equity, and the monthly Equity Component for the Jul. – Dec. 2014 actual period is 4.8938% based on the May 2014 ROR Surveillance Report and reflects a 10.5% return on equity, per FPSC Order No. PSC-12-0425-PAA-EU. □

[c] The Debt Component for the Jan. – Jun. 2014 actual period is 1.5658% based on May 2013 Surveillance Report and the Debt Component for the Jul. – Dec. 2014 actual period is 1.4751% based on the May 2014 ROR Surveillance Report, per FPSC Order No. PSC-12-0425-PAA-EU.

(d) Applicable depreciation rate or rates. See Form 42-8A, pages 39-42.

(e) Applicable amortization period(s). See Form 42-8A, pages 39-42.

[f] Dismantlement only applies to Solar projects - DeSoto (37), NASA (38) & Martin (39).

[g] For solar projects the return on investment calculation is comprised of two parts:

Average Net Investment: See footnotes (b) and (c).

Average Unamortized ITC Balance:

Equity Component: Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the monthly Equity Component for the Jan. – Jun. 2014 actual period of 6.437% reflects a 10.5% return on equity and the monthly Equity Component for the Jul. – Dec. 2014 actual period of 6.421% reflects a 10.5% return on equity.□

Debt Component: For the Jan. – Jun. 2014 actual period return of 1.927% is based on May 2013 Surveillance Report and for the Jul. – Dec. 2014 actual period return of 1.854% is based on FPSC Order No. PSC-12-0425-PAA-EU.

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42 - Turkey Point Cooling Canal Monitoring Plan														
1. Investments														
a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
b. Clearings to Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Retirements		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2. Plant-In-Service/Depreciation Base [a]	$3,582,753	$3,582,753	$3,582,753	$3,582,753	$3,582,753	$3,582,753	$3,582,753	$3,582,753	$3,582,753	$3,582,753	$3,582,753	$3,582,753	$3,582,753	N/A
3. Less: Accumulated Depreciation	$196,571	$201,946	$207,320	$212,694	$218,068	$223,442	$228,816	$234,190	$239,565	$244,939	$250,313	$255,687	$261,061	N/A
4. CWIP - Non Interest Bearing	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	N/A
5. Net Investment (Lines 2 - 3 + 4)	$3,386,181	$3,380,807	$3,375,433	$3,370,059	$3,364,685	$3,359,311	$3,353,937	$3,348,563	$3,343,188	$3,337,814	$3,332,440	$3,327,066	$3,321,692	N/A
6. Average Net Investment		$3,383,494	$3,378,120	$3,372,746	$3,367,372	$3,361,998	$3,356,624	$3,351,250	$3,345,875	$3,340,501	$3,335,127	$3,329,753	$3,324,379	N/A
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes [b][g]		$22,598	$22,562	$22,526	$22,490	$22,454	$22,418	$22,250	$22,214	$22,179	$22,143	$22,107	$22,072	$268,014
b. Debt Component (Line 6 x debt rate x 1/12) [c][g]		$4,415	$4,408	$4,401	$4,394	$4,387	$4,380	$4,120	$4,113	$4,106	$4,100	$4,093	$4,087	$51,003
8. Investment Expenses														
a. Depreciation [d]		$5,374	$5,374	$5,374	$5,374	$5,374	$5,374	$5,374	$5,374	$5,374	$5,374	$5,374	$5,374	$64,490
b. Amortization [e]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement [f]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Property Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 & 8)		$32,387	$32,344	$32,301	$32,258	$32,215	$32,172	$31,744	$31,702	$31,659	$31,617	$31,575	$31,532	$383,506

(a) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s). See Form 42-8A, pages 39-42.

[b] The Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%. The monthly Equity Component for the Jan. – Jun. 2014 actual period is 4.9230% based on May 2013 ROR Surveillance Report and reflects a 10.5% return on equity, and the monthly Equity Component for the Jul. – Dec. 2014 actual period is 4.8938% based on the May 2014 ROR Surveillance Report and reflects a 10.5% return on equity, per FPSC Order No. PSC-12-0425-PAA-EU. □

[c] The Debt Component for the Jan. – Jun. 2014 actual period is 1.5658% based on May 2013 Surveillance Report and the Debt Component for the Jul. – Dec. 2014 actual period is 1.4751% based on the May 2014 ROR Surveillance Report, per FPSC Order No. PSC-12-0425-PAA-EU.

(d) Applicable depreciation rate or rates. See Form 42-8A, pages 39-42.

(e) Applicable amortization period(s). See Form 42-8A, pages 39-42.

[f] Dismantlement only applies to Solar projects - DeSoto (37), NASA (38) & Martin (39).

[g] For solar projects the return on investment calculation is comprised of two parts:

Average Net Investment: See footnotes (b) and (c).

Average Unamortized ITC Balance:

Equity Component: Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the monthly Equity Component for the Jan. – Jun. 2014 actual period of 6.437% reflects a 10.5% return on equity and the monthly Equity Component for the Jul. – Dec. 2014 actual period of 6.421% reflects a 10.5% return on equity.□

Debt Component: For the Jan. – Jun. 2014 actual period return of 1.927% is based on May 2013 Surveillance Report and for the Jul. – Dec. 2014 actual period return of 1.854% is based on FPSC Order No. PSC-12-0425-PAA-EU.

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44 - Martin Plant Barley Barber Swamp Iron Mitigation														
1. Investments														
a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
b. Clearings to Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Retirements		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2. Plant-In-Service/Depreciation Base [a]	$164,719	$164,719	$164,719	$164,719	$164,719	$164,719	$164,719	$164,719	$164,719	$164,719	$164,719	$164,719	$164,719	N/A
3. Less: Accumulated Depreciation	$8,737	$9,026	$9,314	$9,602	$9,890	$10,179	$10,467	$10,755	$11,043	$11,332	$11,620	$11,908	$12,196	N/A
4. CWIP - Non Interest Bearing	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	N/A
5. Net Investment (Lines 2 - 3 + 4)	$155,981	$155,693	$155,405	$155,116	$154,828	$154,540	$154,252	$153,963	$153,675	$153,387	$153,099	$152,810	$152,522	N/A
6. Average Net Investment		$155,837	$155,549	$155,261	$154,972	$154,684	$154,396	$154,108	$153,819	$153,531	$153,243	$152,955	$152,666	N/A
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes [b][g]		$1,041	$1,039	$1,037	$1,035	$1,033	$1,031	$1,023	$1,021	$1,019	$1,017	$1,016	$1,014	$12,326
b. Debt Component (Line 6 x debt rate x 1/12) [c][g]		$203	$203	$203	$202	$202	$201	$189	$189	$189	$188	$188	$188	$2,346
8. Investment Expenses														
a. Depreciation [d]		$288	$288	$288	$288	$288	$288	$288	$288	$288	$288	$288	$288	$3,459
b. Amortization [e]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement [f]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Property Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 & 8)		$1,532	$1,530	$1,528	$1,525	$1,523	$1,521	$1,501	$1,499	$1,496	$1,494	$1,492	$1,490	$18,131

(a) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s). See Form 42-8A, pages 39-42.

[b] The Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%. The monthly Equity Component for the Jan. – Jun. 2014 actual period is 4.9230% based on May 2013 ROR Surveillance Report and reflects a 10.5% return on equity, and the monthly Equity Component for the Jul. – Dec. 2014 actual period is 4.8938% based on the May 2014 ROR Surveillance Report and reflects a 10.5% return on equity, per FPSC Order No. PSC-12-0425-PAA-EU. □

[c] The Debt Component for the Jan. – Jun. 2014 actual period is 1.5658% based on May 2013 Surveillance Report and the Debt Component for the Jul. – Dec. 2014 actual period is 1.4751% based on the May 2014 ROR Surveillance Report, per FPSC Order No. PSC-12-0425-PAA-EU.

(d) Applicable depreciation rate or rates. See Form 42-8A, pages 39-42.

(e) Applicable amortization period(s). See Form 42-8A, pages 39-42.

[f] Dismantlement only applies to Solar projects - DeSoto (37), NASA (38) & Martin (39).

[g] For solar projects the return on investment calculation is comprised of two parts:

Average Net Investment: See footnotes (b) and (c).

Average Unamortized ITC Balance:

Equity Component: Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the monthly Equity Component for the Jan. – Jun. 2014 actual period of 6.437% reflects a 10.5% return on equity and the monthly Equity Component for the Jul. – Dec. 2014 actual period of 6.421% reflects a 10.5% return on equity.□

Debt Component: For the Jan. – Jun. 2014 actual period return of 1.927% is based on May 2013 Surveillance Report and for the Jul. – Dec. 2014 actual period return of 1.854% is based on FPSC Order No. PSC-12-0425-PAA-EU.

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45 - 800 MW Unit ESP														
1. Investments														
a. Expenditures/Additions		$7,354,779	$8,353,309	$5,153,553	$5,218,853	$2,598,913	$2,841,570	$4,553,703	$2,596,332	$10,902,373	$992,425	$2,553,931	$0	$53,119,744
b. Clearings to Plant		$92,745	($74,549)	$1,070,654	($216)	$48,187,491	$254,450	$37,770	$18,290	$32,797	$147,448	$7,813	$52,604,594	$102,379,286
c. Retirements		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Other		($84,850)	($94,182)	$1,721,457	($0)	$0	$0	$0	$0	$0	$0	$0	$0	$1,542,425
2. Plant-In-Service/Depreciation Base [a]	$106,924,455	$107,017,200	$106,942,651	$108,013,305	$108,013,089	$156,200,580	$156,455,030	$156,492,799	$156,511,089	$156,543,886	$156,691,334	$156,699,147	$209,303,741	N/A
3. Less: Accumulated Depreciation	$1,090,589	$1,237,510	$1,375,118	$3,329,444	$3,562,996	$3,950,879	$4,286,766	$4,622,967	$4,959,227	$5,295,542	$5,632,050	$5,968,725	$6,362,444	N/A
4. CWIP - Non Interest Bearing	$45,478,624	$52,833,403	$61,186,712	$66,340,266	$71,559,119	$26,077,846	$28,919,416	$33,473,120	$36,069,451	$46,971,825	$47,964,250	$50,518,182	($0)	N/A
5. Net Investment (Lines 2 - 3 + 4)	$151,312,489	$158,613,093	$166,754,246	$171,024,127	$176,009,212	$178,327,547	$181,087,680	$185,342,952	$187,621,314	$198,220,169	$199,023,534	$201,248,603	$202,941,297	N/A
6. Average Net Investment		$154,962,791	$162,683,669	$168,889,187	$173,516,670	$177,168,380	$179,707,613	$183,215,316	$186,482,133	$192,920,741	$198,621,851	$200,136,068	$202,094,950	N/A
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes [b][g]		$1,034,977	$1,086,544	$1,127,990	$1,158,896	$1,183,286	$1,200,245	$1,216,424	$1,238,114	$1,280,862	$1,318,713	$1,328,767	$1,341,772	$14,516,591
b. Debt Component (Line 6 x debt rate x 1/12) [c][g]		$202,195	$212,270	$220,367	$226,405	$231,169	$234,482	$225,227	$229,242	$237,157	$244,166	$246,027	$248,435	$2,757,143
8. Investment Expenses														
a. Depreciation [d]		$231,770	$231,790	$232,869	$233,552	$387,883	$335,888	$336,200	$336,260	$336,315	$336,508	$336,675	$393,719	$3,729,429
b. Amortization [e]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement [f]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Property Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 & 8)		$1,468,943	$1,530,604	$1,581,226	$1,618,853	$1,802,338	$1,770,615	$1,777,851	$1,803,616	$1,854,334	$1,899,388	$1,911,469	$1,983,926	$21,003,163

(a) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s). See Form 42-8A, pages 39-42.

[b] The Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%. The monthly Equity Component for the Jan. – Jun. 2014 actual period is 4.9230% based on May 2013 ROR Surveillance Report and reflects a 10.5% return on equity, and the monthly Equity Component for the Jul. – Dec. 2014 actual period is 4.8938% based on the May 2014 ROR Surveillance Report and reflects a 10.5% return on equity, per FPSC Order No. PSC-12-0425-PAA-EU. □

[c] The Debt Component for the Jan. – Jun. 2014 actual period is 1.5658% based on May 2013 Surveillance Report and the Debt Component for the Jul. – Dec. 2014 actual period is 1.4751% based on the May 2014 ROR Surveillance Report, per FPSC Order No. PSC-12-0425-PAA-EU.

(d) Applicable depreciation rate or rates. See Form 42-8A, pages 39-42.

(e) Applicable amortization period(s). See Form 42-8A, pages 39-42.

[f] Dismantlement only applies to Solar projects - DeSoto (37), NASA (38) & Martin (39).

[g] For solar projects the return on investment calculation is comprised of two parts:

Average Net Investment: See footnotes (b) and (c).

Average Unamortized ITC Balance:

Equity Component: Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the monthly Equity Component for the Jan. – Jun. 2014 actual period of 6.437% reflects a 10.5% return on equity and the monthly Equity Component for the Jul. – Dec. 2014 actual period of 6.421% reflects a 10.5% return on equity.□

Debt Component: For the Jan. – Jun. 2014 actual period return of 1.927% is based on May 2013 Surveillance Report and for the Jul. – Dec. 2014 actual period return of 1.854% is based on FPSC Order No. PSC-12-0425-PAA-EU.

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	Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Twelve Month Amount
1. Working Capital Dr(Cr)														
a. 158.100 Allowance Inventory	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
b. 158.200 Allowances Withheld	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
c. 182.300 Other Regulatory Assets-Losses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
d. 254.900 Other Regulatory Liabilities-Gains	($648,005)	($615,643)	($583,282)	($550,921)	($519,518)	($487,157)	($454,741)	($422,229)	($389,718)	($357,206)	($324,694)	($292,183)	($259,671)	
2. Total Working Capital	($648,005)	($615,643)	($583,282)	($550,921)	($519,518)	($487,157)	($454,741)	($422,229)	($389,718)	($357,206)	($324,694)	($292,183)	($259,671)	
3. Average Net Working Capital Balance		($631,824)	($599,463)	($567,102)	($535,220)	($503,337)	($470,949)	($438,485)	($405,973)	($373,462)	($340,950)	($308,438)	($275,927)	
4. Return on Average Net Working Capital Balance														
a. Equity Component grossed up for taxes [a]		($4,220)	($4,004)	($3,788)	($3,575)	($3,362)	($3,145)	($2,911)	($2,695)	($2,480)	($2,264)	($2,048)	($1,832)	
b. Debt Component [b]		($824)	($782)	($740)	($698)	($657)	($614)	($539)	($499)	($459)	($419)	($379)	($339)	
5. Total Return Component [e]		($5,044)	($4,786)	($4,528)	($4,273)	($4,018)	($3,760)	($3,450)	($3,194)	($2,939)	($2,683)	($2,427)	($2,171)	($43,273)
6. Expense Dr(Cr)														
a. 411.800 Gains from Dispositions of Allowances		($32,361)	($32,361)	($32,361)	($32,361)	($32,361)	($32,498)	($32,512)	($32,512)	($32,512)	($32,512)	($32,512)	($32,512)	
b. 411.900 Losses from Dispositions of Allowances		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
c. 509.000 Allowance Expense		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
7. Net Expense (Lines 6a + 6b + 6c) [f]		($32,361)	($32,361)	($32,361)	($32,361)	($32,361)	($32,498)	($32,512)	($32,512)	($32,512)	($32,512)	($32,512)	($32,512)	($389,373)
8. Total System Recoverable Expenses (Lines 5 + 7)		($37,405)	($37,147)	($36,889)	($36,634)	($36,380)	($36,258)	($35,962)	($35,706)	($35,450)	($35,194)	($34,939)	($34,683)	
a. Recoverable Costs Allocated to Energy		($37,405)	($37,147)	($36,889)	($36,634)	($36,380)	($36,258)	($35,962)	($35,706)	($35,450)	($35,194)	($34,939)	($34,683)	
b. Recoverable Costs Allocated to Demand		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
9. Energy Jurisdictional Factor		95.56846%	95.56846%	95.56846%	95.56846%	95.56846%	95.56846%	95.56846%	95.56846%	95.56846%	95.56846%	95.56846%	95.56846%	
10. Demand Jurisdictional Factor		95.20688%	95.20688%	95.20688%	95.20688%	95.20688%	95.20688%	95.20688%	95.20688%	95.20688%	95.20688%	95.20688%	95.20688%	
11. Retail Energy-Related Recoverable Costs [c]		($35,748)	($35,501)	($35,254)	($35,011)	($34,767)	($34,651)	($34,368)	($34,124)	($33,879)	($33,635)	($33,390)	($33,146)	
12. Retail Demand-Related Recoverable Costs [d]		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
13. Total Jurisdictional Recoverable Costs (Lines 11 + 12)		($35,748)	($35,501)	($35,254)	($35,011)	($34,767)	($34,651)	($34,368)	($34,124)	($33,879)	($33,635)	($33,390)	($33,146)	($413,474)

[a] The Gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%. The monthly Equity Component for the Jan. – Jun. 2013 actual period is 4.8339% based on rate case Order No. PSC-13-0023-S-EI and reflects a 10.5% return on equity, and the monthly Equity Component for the Jul. – Dec. 2013 estimated period is 4.9230% based on the May 2013 ROR Surveillance Report and reflects a 10.5% return on equity, per FPSC Order No. PSC-12-0425-PAA-EU.

[b] The Debt Component for the Jan. – Jun. 2013 actual period is 1.6067% based on rate case Order No. PSC-13-0023-S-EI and the Debt Component for the Jul. – Dec. 2013 estimated period is 1.5658% based on the May 2013 ROR Surveillance Report, per FPSC Order No. PSC-12-0425-PAA-EU.

[c] Line 8a times Line 9

[d] Line 8b times Line 10

[e] Line 5 is reported on Capital Schedule

[f] Line 7 is reported on O&M Schedule

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Project	Function	Unit	Utility	Depreciation Rate / Amortization Period	Plant Balance December 2013	Plant Balance December 2014
002-LOW NOX BURNER TECHNOLOGY	02 - Steam Generation Plant	Turkey Pt U1	31200	2.50%	2,563,376	2,563,376
002-LOW NOX BURNER TECHNOLOGY Total					**2,563,376**	**2,563,376**
003-CONTINUOUS EMISSION MONITORING	02 - Steam Generation Plant	Manatee Comm	31200	2.60%	65,605	65,605
003-CONTINUOUS EMISSION MONITORING	02 - Steam Generation Plant	Manatee U1	31100	2.10%	56,430	56,430
003-CONTINUOUS EMISSION MONITORING	02 - Steam Generation Plant	Manatee U1	31200	2.60%	489,772	558,926
003-CONTINUOUS EMISSION MONITORING	02 - Steam Generation Plant	Manatee U2	31100	2.10%	56,333	56,333
003-CONTINUOUS EMISSION MONITORING	02 - Steam Generation Plant	Manatee U2	31200	2.60%	528,923	599,476
003-CONTINUOUS EMISSION MONITORING	02 - Steam Generation Plant	Martin Comm	31200	2.60%	31,632	31,632
003-CONTINUOUS EMISSION MONITORING	02 - Steam Generation Plant	Martin Comm	31650	5-Year		123,576
003-CONTINUOUS EMISSION MONITORING	02 - Steam Generation Plant	Martin U1	31100	2.10%	36,811	36,811
003-CONTINUOUS EMISSION MONITORING	02 - Steam Generation Plant	Martin U1	31200	2.60%	533,645	533,645
003-CONTINUOUS EMISSION MONITORING	02 - Steam Generation Plant	Martin U2	31100	2.10%	36,845	36,845
003-CONTINUOUS EMISSION MONITORING	02 - Steam Generation Plant	Martin U2	31200	2.60%	529,520	529,520
003-CONTINUOUS EMISSION MONITORING	02 - Steam Generation Plant	Scherer U4	31200	2.60%	515,653	515,653
003-CONTINUOUS EMISSION MONITORING	02 - Steam Generation Plant	SJRPP - Comm	31100	2.10%	43,193	43,193
003-CONTINUOUS EMISSION MONITORING	02 - Steam Generation Plant	SJRPP U1	31200	2.60%	780	780
003-CONTINUOUS EMISSION MONITORING	02 - Steam Generation Plant	SJRPP U2	31200	2.60%	780	780
003-CONTINUOUS EMISSION MONITORING	02 - Steam Generation Plant	Turkey Pt Comm	31100	2.10%	59,056	59,056
003-CONTINUOUS EMISSION MONITORING	02 - Steam Generation Plant	Turkey Pt Comm	31200	2.50%	29,142	29,142
003-CONTINUOUS EMISSION MONITORING	02 - Steam Generation Plant	Turkey Pt U1	31200	2.50%	382,004	382,004
003-CONTINUOUS EMISSION MONITORING	05 - Other Generation Plant	FtLauderdale Comm	34100	3.50%	58,860	58,860
003-CONTINUOUS EMISSION MONITORING	05 - Other Generation Plant	FtLauderdale Comm	34500	3.40%	34,502	34,502
003-CONTINUOUS EMISSION MONITORING	05 - Other Generation Plant	FtLauderdale GTs	34300	2.90%		10,225
003-CONTINUOUS EMISSION MONITORING	05 - Other Generation Plant	FtLauderdale U4	34300	4.30%	487,395	487,395
003-CONTINUOUS EMISSION MONITORING	05 - Other Generation Plant	FtLauderdale U5	34300	4.20%	498,340	498,340
003-CONTINUOUS EMISSION MONITORING	05 - Other Generation Plant	FtMyers U2	34300	4.20%	165,032	165,032
003-CONTINUOUS EMISSION MONITORING	05 - Other Generation Plant	FtMyers U3	34300	5.20%	2,283	2,283
003-CONTINUOUS EMISSION MONITORING	05 - Other Generation Plant	Manatee U3	34300	4.30%	87,691	87,691
003-CONTINUOUS EMISSION MONITORING	05 - Other Generation Plant	Martin U3	34300	4.20%	421,385	421,385
003-CONTINUOUS EMISSION MONITORING	05 - Other Generation Plant	Martin U4	34300	4.20%	413,986	413,986
003-CONTINUOUS EMISSION MONITORING	05 - Other Generation Plant	Martin U8	34300	4.30%	13,693	13,693
003-CONTINUOUS EMISSION MONITORING	05 - Other Generation Plant	Putnam Comm	34100	2.60%	82,858	
003-CONTINUOUS EMISSION MONITORING	05 - Other Generation Plant	Putnam Comm	34300	4.20%	3,139	
003-CONTINUOUS EMISSION MONITORING	05 - Other Generation Plant	Putnam U1	34300	4.00%	351,988	
003-CONTINUOUS EMISSION MONITORING	05 - Other Generation Plant	Putnam U2	34300	3.30%	385,713	
003-CONTINUOUS EMISSION MONITORING	05 - Other Generation Plant	Sanford U4	34300	4.80%	171,843	171,843
003-CONTINUOUS EMISSION MONITORING	05 - Other Generation Plant	Sanford U5	34300	4.20%	134,810	134,809
003-CONTINUOUS EMISSION MONITORING Total					**6,709,643**	**6,159,452**
004-CLEAN CLOSURE EQUIVALENCY DEMONSTRATION	02 - Steam Generation Plant	Turkey Pt Comm	31100	2.10%	21,799	21,799
004-CLEAN CLOSURE EQUIVALENCY DEMONSTRATION Total					**21,799**	**21,799**
005-MAINTENANCE OF ABOVE GROUND FUEL TANKS	02 - Steam Generation Plant	Manatee Comm	31100	2.10%	3,111,263	3,111,263
005-MAINTENANCE OF ABOVE GROUND FUEL TANKS	02 - Steam Generation Plant	Manatee Comm	31200	2.60%	174,543	174,543
005-MAINTENANCE OF ABOVE GROUND FUEL TANKS	02 - Steam Generation Plant	Manatee U1	31200	2.60%	104,845	104,845
005-MAINTENANCE OF ABOVE GROUND FUEL TANKS	02 - Steam Generation Plant	Manatee U2	31200	2.60%	127,429	127,429
005-MAINTENANCE OF ABOVE GROUND FUEL TANKS	02 - Steam Generation Plant	Martin Comm	31100	2.10%	1,110,450	1,110,450
005-MAINTENANCE OF ABOVE GROUND FUEL TANKS	02 - Steam Generation Plant	Martin Comm	31200	2.60%	94,329	94,329
005-MAINTENANCE OF ABOVE GROUND FUEL TANKS	02 - Steam Generation Plant	Martin U1	31100	2.10%	176,339	261,417
005-MAINTENANCE OF ABOVE GROUND FUEL TANKS	02 - Steam Generation Plant	Martin U2	31100	2.10%		85,078
005-MAINTENANCE OF ABOVE GROUND FUEL TANKS	02 - Steam Generation Plant	SJRPP - Comm	31100	2.10%	42,091	42,091
005-MAINTENANCE OF ABOVE GROUND FUEL TANKS	02 - Steam Generation Plant	SJRPP - Comm	31200	2.60%	2,292	2,292
005-MAINTENANCE OF ABOVE GROUND FUEL TANKS	02 - Steam Generation Plant	Turkey Pt Comm	31100	2.10%	87,560	87,560
005-MAINTENANCE OF ABOVE GROUND FUEL TANKS	05 - Other Generation Plant	FtLauderdale Comm	34200	3.80%	898,111	898,111
005-MAINTENANCE OF ABOVE GROUND FUEL TANKS	05 - Other Generation Plant	FtLauderdale GTs	34200	2.60%	584,290	584,290
005-MAINTENANCE OF ABOVE GROUND FUEL TANKS	05 - Other Generation Plant	FtMyers GTs	34200	2.70%	133,479	133,479
005-MAINTENANCE OF ABOVE GROUND FUEL TANKS	05 - Other Generation Plant	FtMyers U3	34200	3.80%		18,616
005-MAINTENANCE OF ABOVE GROUND FUEL TANKS	05 - Other Generation Plant	Martin Comm	34200	3.80%		450,656
005-MAINTENANCE OF ABOVE GROUND FUEL TANKS	05 - Other Generation Plant	PtEverglades GTs	34200	2.60%	2,768,744	2,768,744
005-MAINTENANCE OF ABOVE GROUND FUEL TANKS	05 - Other Generation Plant	Putnam Comm	34200	2.90%	749,026	
005-MAINTENANCE OF ABOVE GROUND FUEL TANKS Total					**10,164,793**	**10,055,195**
007-RELOCATE TURBINE LUBE OIL PIPING	03 - Nuclear Generation Plant	StLucie U1	32300	2.40%	31,030	31,030
007-RELOCATE TURBINE LUBE OIL PIPING Total					**31,030**	**31,030**
008-OIL SPILL CLEANUP/RESPONSE EQUIPMENT	02 - Steam Generation Plant	CapeCanaveral Comm	31650	5-Year	16,332	
008-OIL SPILL CLEANUP/RESPONSE EQUIPMENT	02 - Steam Generation Plant	CapeCanaveral Comm	31670	7-Year	24,380	
008-OIL SPILL CLEANUP/RESPONSE EQUIPMENT	02 - Steam Generation Plant	Manatee Comm	31100	2.10%	46,882	46,882
008-OIL SPILL CLEANUP/RESPONSE EQUIPMENT	02 - Steam Generation Plant	Manatee Comm	31650	5-Year	13,508	
008-OIL SPILL CLEANUP/RESPONSE EQUIPMENT	02 - Steam Generation Plant	Manatee Comm	31670	7-Year	104,179	92,617
008-OIL SPILL CLEANUP/RESPONSE EQUIPMENT	02 - Steam Generation Plant	Martin Comm	31600	2.40%	23,107	23,107
008-OIL SPILL CLEANUP/RESPONSE EQUIPMENT	02 - Steam Generation Plant	Martin Comm	31650	5-Year	3,883	3,883
008-OIL SPILL CLEANUP/RESPONSE EQUIPMENT	02 - Steam Generation Plant	Martin Comm	31670	7-Year	219,776	202,707
008-OIL SPILL CLEANUP/RESPONSE EQUIPMENT	02 - Steam Generation Plant	Riviera Comm	31650	5-Year	14,317	
008-OIL SPILL CLEANUP/RESPONSE EQUIPMENT	02 - Steam Generation Plant	Turkey Pt Comm	31100	2.10%	5,895	5,895
008-OIL SPILL CLEANUP/RESPONSE EQUIPMENT	02 - Steam Generation Plant	Turkey Pt Comm	31650	5-Year	14,017	
008-OIL SPILL CLEANUP/RESPONSE EQUIPMENT	02 - Steam Generation Plant	Turkey Pt Comm	31670	7-Year	2,576	2,576
008-OIL SPILL CLEANUP/RESPONSE EQUIPMENT	05 - Other Generation Plant	FtLauderdale Comm	34100	3.50%	363,996	363,996
008-OIL SPILL CLEANUP/RESPONSE EQUIPMENT	05 - Other Generation Plant	FtMyers Comm	34650	5-Year	9,728	9,728
008-OIL SPILL CLEANUP/RESPONSE EQUIPMENT	05 - Other Generation Plant	Putnam Comm	34650	5-Year	13,184	
008-OIL SPILL CLEANUP/RESPONSE EQUIPMENT	05 - Other Generation Plant	Sanford Comm	34100	3.50%		16,035
008-OIL SPILL CLEANUP/RESPONSE EQUIPMENT	07 - Distribution Plant - Electric	Mass Distribution Plant	36670	2.00%		2,995
008-OIL SPILL CLEANUP/RESPONSE EQUIPMENT	08 - General Plant	General Plant	39000	2.10%	4,413	4,413
008-OIL SPILL CLEANUP/RESPONSE EQUIPMENT	08 - General Plant	General Plant	39190	3-Year		6,261
008-OIL SPILL CLEANUP/RESPONSE EQUIPMENT Total					**880,172**	**781,095**

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Project	Function	Unit	Utility	Depreciation Rate / Amortization Period	Plant Balance December 2013	Plant Balance December 2014
010-REROUTE STORMWATER RUNOFF	03 - Nuclear Generation Plant	StLucie Comm	32100	1.80%	117,794	117,794
010-REROUTE STORMWATER RUNOFF Total					**117,794**	**117,794**
012-SCHERER DISCHARGE PIPELINE	02 - Steam Generation Plant	Scherer Comm	31100	2.10%	524,873	524,873
012-SCHERER DISCHARGE PIPELINE	02 - Steam Generation Plant	Scherer Comm	31200	2.60%	328,762	328,762
012-SCHERER DISCHARGE PIPELINE	02 - Steam Generation Plant	Scherer Comm	31400	2.60%	689	689
012-SCHERER DISCHARGE PIPELINE Total					**854,324**	**854,324**
020-WASTEWATER/STORMWATER DISCH ELIMINATION	02 - Steam Generation Plant	Martin U1	31200	2.60%	367,906	367,906
020-WASTEWATER/STORMWATER DISCH ELIMINATION	02 - Steam Generation Plant	Martin U2	31200	2.60%	403,671	403,671
020-WASTEWATER/STORMWATER DISCH ELIMINATION Total					**771,577**	**771,577**
021-ST.LUCIE TURTLE NETS	03 - Nuclear Generation Plant	StLucie Comm	32100	1.80%	352,942	352,942
021-ST.LUCIE TURTLE NETS Total					**352,942**	**352,942**
022-PIPELINE INTEGRITY MANAGEMENT	02 - Steam Generation Plant	Manatee Comm	31100	2.10%	620,473	620,473
022-PIPELINE INTEGRITY MANAGEMENT	02 - Steam Generation Plant	Martin Comm	31100	2.10%	2,271,574	2,271,574
022-PIPELINE INTEGRITY MANAGEMENT Total					**2,892,047**	**2,892,047**
023-SPILL PREVENTION CLEAN-UP & COUNTERMEASURES	02 - Steam Generation Plant	Manatee Comm	31100	2.10%	807,621	816,259
023-SPILL PREVENTION CLEAN-UP & COUNTERMEASURES	02 - Steam Generation Plant	Manatee Comm	31200	2.60%	33,272	33,272
023-SPILL PREVENTION CLEAN-UP & COUNTERMEASURES	02 - Steam Generation Plant	Manatee Comm	31500	2.40%	26,325	26,325
023-SPILL PREVENTION CLEAN-UP & COUNTERMEASURES	02 - Steam Generation Plant	Manatee U1	31200	2.60%	45,750	45,750
023-SPILL PREVENTION CLEAN-UP & COUNTERMEASURES	02 - Steam Generation Plant	Manatee U2	31200	2.60%	37,431	37,431
023-SPILL PREVENTION CLEAN-UP & COUNTERMEASURES	02 - Steam Generation Plant	Martin Comm	31100	2.10%	343,785	343,785
023-SPILL PREVENTION CLEAN-UP & COUNTERMEASURES	02 - Steam Generation Plant	Martin Comm	31500	2.40%	34,755	34,755
023-SPILL PREVENTION CLEAN-UP & COUNTERMEASURES	02 - Steam Generation Plant	Turkey Pt Comm	31100	2.10%	92,013	92,013
023-SPILL PREVENTION CLEAN-UP & COUNTERMEASURES	03 - Nuclear Generation Plant	StLucie U1	32300	2.40%	712,225	712,225
023-SPILL PREVENTION CLEAN-UP & COUNTERMEASURES	03 - Nuclear Generation Plant	StLucie U1	32400	1.80%	745,335	745,335
023-SPILL PREVENTION CLEAN-UP & COUNTERMEASURES	03 - Nuclear Generation Plant	StLucie U2	32300	2.40%	552,390	552,390
023-SPILL PREVENTION CLEAN-UP & COUNTERMEASURES	05 - Other Generation Plant	FtLauderdale Comm	34100	3.50%	189,219	189,219
023-SPILL PREVENTION CLEAN-UP & COUNTERMEASURES	05 - Other Generation Plant	FtLauderdale Comm	34200	3.80%	1,480,169	1,480,169
023-SPILL PREVENTION CLEAN-UP & COUNTERMEASURES	05 - Other Generation Plant	FtLauderdale Comm	34300	6.00%	28,250	28,250
023-SPILL PREVENTION CLEAN-UP & COUNTERMEASURES	05 - Other Generation Plant	FtLauderdale GTs	34100	2.20%	92,727	92,727
023-SPILL PREVENTION CLEAN-UP & COUNTERMEASURES	05 - Other Generation Plant	FtLauderdale GTs	34200	2.60%	513,250	513,250
023-SPILL PREVENTION CLEAN-UP & COUNTERMEASURES	05 - Other Generation Plant	FtMyers GTs	34100	2.30%	98,715	98,715
023-SPILL PREVENTION CLEAN-UP & COUNTERMEASURES	05 - Other Generation Plant	FtMyers GTs	34200	2.70%	629,983	629,983
023-SPILL PREVENTION CLEAN-UP & COUNTERMEASURES	05 - Other Generation Plant	FtMyers GTs	34500	2.20%	12,430	12,430
023-SPILL PREVENTION CLEAN-UP & COUNTERMEASURES	05 - Other Generation Plant	FtMyers U2	34300	4.20%	49,727	49,727
023-SPILL PREVENTION CLEAN-UP & COUNTERMEASURES	05 - Other Generation Plant	FtMyers U3	34500	3.40%	12,430	12,430
023-SPILL PREVENTION CLEAN-UP & COUNTERMEASURES	05 - Other Generation Plant	Martin Comm	34100	3.50%	507,673	523,498
023-SPILL PREVENTION CLEAN-UP & COUNTERMEASURES	05 - Other Generation Plant	Martin U8	34200	3.80%	84,868	84,868
023-SPILL PREVENTION CLEAN-UP & COUNTERMEASURES	05 - Other Generation Plant	PtEverglades GTs	34100	2.20%	454,081	454,081
023-SPILL PREVENTION CLEAN-UP & COUNTERMEASURES	05 - Other Generation Plant	PtEverglades GTs	34200	2.60%	1,835,190	1,835,190
023-SPILL PREVENTION CLEAN-UP & COUNTERMEASURES	05 - Other Generation Plant	PtEverglades GTs	34500	2.10%	7,783	7,783
023-SPILL PREVENTION CLEAN-UP & COUNTERMEASURES	05 - Other Generation Plant	Putnam Comm	34100	2.60%	148,511	
023-SPILL PREVENTION CLEAN-UP & COUNTERMEASURES	05 - Other Generation Plant	Putnam Comm	34200	2.90%	1,730,935	
023-SPILL PREVENTION CLEAN-UP & COUNTERMEASURES	05 - Other Generation Plant	Putnam Comm	34500	2.50%	60,747	
023-SPILL PREVENTION CLEAN-UP & COUNTERMEASURES	05 - Other Generation Plant	Sanford Comm	34100	3.50%	288,383	288,383
023-SPILL PREVENTION CLEAN-UP & COUNTERMEASURES	06 - Transmission Plant - Electric	Transmission Plant - Electric	35200	1.90%	1,069,992	1,099,331
023-SPILL PREVENTION CLEAN-UP & COUNTERMEASURES	06 - Transmission Plant - Electric	Transmission Plant - Electric	35300	2.60%	177,982	177,982
023-SPILL PREVENTION CLEAN-UP & COUNTERMEASURES	06 - Transmission Plant - Electric	Transmission Plant - Electric	35800	1.80%	65,655	65,655
023-SPILL PREVENTION CLEAN-UP & COUNTERMEASURES	07 - Distribution Plant - Electric	Mass Distribution Plant	36100	1.90%	3,021,242	3,117,540
023-SPILL PREVENTION CLEAN-UP & COUNTERMEASURES	07 - Distribution Plant - Electric	Mass Distribution Plant	36670	2.00%	70,499	70,499
023-SPILL PREVENTION CLEAN-UP & COUNTERMEASURES	08 - General Plant	General Plant	39000	2.10%	146,691	146,691
023-SPILL PREVENTION CLEAN-UP & COUNTERMEASURES Total					**16,208,033**	**14,417,942**
024-GAS REBURN	02 - Steam Generation Plant	Manatee U1	31200	2.60%	16,687,067	16,687,067
024-GAS REBURN	02 - Steam Generation Plant	Manatee U2	31200	2.60%	14,483,504	15,277,112
024-GAS REBURN Total					**31,170,571**	**31,964,179**
026-UST REPLACEMENT/REMOVAL	08 - General Plant	General Plant	39000	2.10%	115,447	115,447
026-UST REPLACEMENT/REMOVAL Total					**115,447**	**115,447**
031-CLEAN AIR INTERSTATE RULE-CAIR	02 - Steam Generation Plant	Manatee Comm	31100	2.10%	102,052	102,052
031-CLEAN AIR INTERSTATE RULE-CAIR	02 - Steam Generation Plant	Manatee U1	31200	2.60%	20,059,060	20,059,060
031-CLEAN AIR INTERSTATE RULE-CAIR	02 - Steam Generation Plant	Manatee U1	31400	2.60%	7,240,711	7,240,711
031-CLEAN AIR INTERSTATE RULE-CAIR	02 - Steam Generation Plant	Manatee U2	31200	2.60%	20,568,600	20,461,529
031-CLEAN AIR INTERSTATE RULE-CAIR	02 - Steam Generation Plant	Manatee U2	31400	2.60%	7,905,907	7,905,907
031-CLEAN AIR INTERSTATE RULE-CAIR	02 - Steam Generation Plant	Martin Comm	31200	2.60%	518,275	518,275
031-CLEAN AIR INTERSTATE RULE-CAIR	02 - Steam Generation Plant	Martin Comm	31400	2.60%	287,258	287,258
031-CLEAN AIR INTERSTATE RULE-CAIR	02 - Steam Generation Plant	Martin U1	31200	2.60%	19,504,077	19,504,077
031-CLEAN AIR INTERSTATE RULE-CAIR	02 - Steam Generation Plant	Martin U1	31400	2.60%	7,794,707	7,499,710
031-CLEAN AIR INTERSTATE RULE-CAIR	02 - Steam Generation Plant	Martin U2	31200	2.60%	20,248,975	20,248,975
031-CLEAN AIR INTERSTATE RULE-CAIR	02 - Steam Generation Plant	Martin U2	31400	2.60%	7,477,120	7,477,120
031-CLEAN AIR INTERSTATE RULE-CAIR	02 - Steam Generation Plant	Scherer U4	31100	2.10%		83,049,769
031-CLEAN AIR INTERSTATE RULE-CAIR	02 - Steam Generation Plant	Scherer U4	31200	2.60%	347,320,881	252,034,914
031-CLEAN AIR INTERSTATE RULE-CAIR	02 - Steam Generation Plant	Scherer U4	31400	2.60%		507,244
031-CLEAN AIR INTERSTATE RULE-CAIR	02 - Steam Generation Plant	Scherer U4	31500	2.40%		19,237,659
031-CLEAN AIR INTERSTATE RULE-CAIR	02 - Steam Generation Plant	Scherer U4	31600	2.40%		2,206,227
031-CLEAN AIR INTERSTATE RULE-CAIR	02 - Steam Generation Plant	Scherer U4	31670	7-Year		12,507
031-CLEAN AIR INTERSTATE RULE-CAIR	02 - Steam Generation Plant	SJRPP U1	31200	2.60%	27,706,752	27,740,234
031-CLEAN AIR INTERSTATE RULE-CAIR	02 - Steam Generation Plant	SJRPP U1	31500	2.40%	451,890	451,890
031-CLEAN AIR INTERSTATE RULE-CAIR	02 - Steam Generation Plant	SJRPP U1	31600	2.40%	9,138	9,138
031-CLEAN AIR INTERSTATE RULE-CAIR	02 - Steam Generation Plant	SJRPP U2	31200	2.60%	26,532,287	26,534,954
031-CLEAN AIR INTERSTATE RULE-CAIR	02 - Steam Generation Plant	SJRPP U2	31500	2.40%	426,220	426,220
031-CLEAN AIR INTERSTATE RULE-CAIR	02 - Steam Generation Plant	SJRPP U2	31600	2.40%	9,591	9,591
031-CLEAN AIR INTERSTATE RULE-CAIR	05 - Other Generation Plant	FtLauderdale GTs	34300	2.90%	110,242	110,242

Florida Power & Light Company
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Project	Function	Unit	Utility	Depreciation Rate / Amortization Period	Plant Balance December 2013	Plant Balance December 2014
031-CLEAN AIR INTERSTATE RULE-CAIR	05 - Other Generation Plant	FtMyers GTs	34300	3.10%	57,855	57,855
031-CLEAN AIR INTERSTATE RULE-CAIR	05 - Other Generation Plant	Martin Comm	34100	3.50%	763,350	763,350
031-CLEAN AIR INTERSTATE RULE-CAIR	05 - Other Generation Plant	Martin Comm	34300	4.30%	244,343	244,343
031-CLEAN AIR INTERSTATE RULE-CAIR	05 - Other Generation Plant	Martin Comm	34500	3.40%	292,499	292,499
031-CLEAN AIR INTERSTATE RULE-CAIR	05 - Other Generation Plant	PtEverglades GTs	34300	3.40%	107,874	107,874
031-CLEAN AIR INTERSTATE RULE-CAIR	07 - Distribution Plant - Electric	Mass Distribution Plant	36500	3.90%	411,775	411,775
031-CLEAN AIR INTERSTATE RULE-CAIR Total					**516,151,440**	**525,512,958**
033-CLEAN AIR MERCURY RULE-CAMR -	02 - Steam Generation Plant	Scherer U4	31100	2.10%	225,600	225,600
033-CLEAN AIR MERCURY RULE-CAMR -	02 - Steam Generation Plant	Scherer U4	31200	2.60%	106,958,839	106,958,839
033-CLEAN AIR MERCURY RULE-CAMR - Total					**107,184,439**	**107,184,439**
035-MARTIN PLANT DRINKING WATER COMP	02 - Steam Generation Plant	Martin Comm	31100	2.10%	235,391	235,391
035-MARTIN PLANT DRINKING WATER COMP Total					**235,391**	**235,391**
036-LOW LEV RADI WSTE-LLW	03 - Nuclear Generation Plant	StLucie Comm	32100	1.80%	7,567,919	7,601,405
036-LOW LEV RADI WSTE-LLW Total					**7,567,919**	**7,601,405**
037-DE SOTO SOLAR PROJECT	05 - Other Generation Plant	Desoto Solar	34000	0.00%	255,507	255,507
037-DE SOTO SOLAR PROJECT	05 - Other Generation Plant	Desoto Solar	34100	3.30%	4,502,770	4,502,770
037-DE SOTO SOLAR PROJECT	05 - Other Generation Plant	Desoto Solar	34300	3.30%	115,303,900	115,297,908
037-DE SOTO SOLAR PROJECT	05 - Other Generation Plant	Desoto Solar	34500	3.30%	26,746,266	26,746,266
037-DE SOTO SOLAR PROJECT	05 - Other Generation Plant	Desoto Solar	34630	3-Year	20,537	20,537
037-DE SOTO SOLAR PROJECT	05 - Other Generation Plant	Desoto Solar	34650	5-Year	21,935	21,935
037-DE SOTO SOLAR PROJECT	05 - Other Generation Plant	Desoto Solar	34670	7-Year	97,753	97,753
037-DE SOTO SOLAR PROJECT	06 - Transmission Plant - Electric	Transmission Plant - Electric	35200	1.90%	7,427	7,427
037-DE SOTO SOLAR PROJECT	06 - Transmission Plant - Electric	Transmission Plant - Electric	35300	2.60%	1,203,890	1,232,527
037-DE SOTO SOLAR PROJECT	06 - Transmission Plant - Electric	Transmission Plant - Electric	35310	2.90%	1,646,481	1,698,382
037-DE SOTO SOLAR PROJECT	06 - Transmission Plant - Electric	Transmission Plant - Electric	35500	3.40%	394,418	394,418
037-DE SOTO SOLAR PROJECT	06 - Transmission Plant - Electric	Transmission Plant - Electric	35600	3.20%	191,358	191,358
037-DE SOTO SOLAR PROJECT	07 - Distribution Plant - Electric	Mass Distribution Plant	36100	1.90%	540,994	540,994
037-DE SOTO SOLAR PROJECT	07 - Distribution Plant - Electric	Mass Distribution Plant	36200	2.60%	1,937,924	1,938,179
037-DE SOTO SOLAR PROJECT	08 - General Plant	General Plant	39220	9.40%	28,426	28,426
037-DE SOTO SOLAR PROJECT	08 - General Plant	General Plant	39720	7-Year	21,238	21,238
037-DE SOTO SOLAR PROJECT Total					**152,920,823**	**152,995,624**
038-SPACE COAST SOLAR PROJECT	01 - Intangible Plant	Intangible Plant	30300	various	6,359,027	6,359,027
038-SPACE COAST SOLAR PROJECT	05 - Other Generation Plant	Space Coast Solar	34100	3.30%	3,838,726	3,838,726
038-SPACE COAST SOLAR PROJECT	05 - Other Generation Plant	Space Coast Solar	34300	3.30%	51,606,083	51,606,083
038-SPACE COAST SOLAR PROJECT	05 - Other Generation Plant	Space Coast Solar	34500	3.30%	6,126,699	6,126,699
038-SPACE COAST SOLAR PROJECT	05 - Other Generation Plant	Space Coast Solar	34630	3-Year	1,310	1,310
038-SPACE COAST SOLAR PROJECT	05 - Other Generation Plant	Space Coast Solar	34650	5-Year	9,438	9,438
038-SPACE COAST SOLAR PROJECT	05 - Other Generation Plant	Space Coast Solar	34670	7-Year	51,560	51,560
038-SPACE COAST SOLAR PROJECT	06 - Transmission Plant - Electric	Transmission Plant - Electric	35300	2.60%	928,529	928,529
038-SPACE COAST SOLAR PROJECT	06 - Transmission Plant - Electric	Transmission Plant - Electric	35310	2.90%	1,328,699	1,328,699
038-SPACE COAST SOLAR PROJECT	07 - Distribution Plant - Electric	Mass Distribution Plant	36100	1.90%	274,858	274,858
038-SPACE COAST SOLAR PROJECT	07 - Distribution Plant - Electric	Mass Distribution Plant	36200	2.60%	62,689	62,689
038-SPACE COAST SOLAR PROJECT	08 - General Plant	General Plant	39220	9.40%	31,858	31,858
038-SPACE COAST SOLAR PROJECT	08 - General Plant	General Plant	39720	7-Year	6,741	6,741
038-SPACE COAST SOLAR PROJECT Total					**70,626,217**	**70,626,217**
039-MARTIN SOLAR PROJECT	05 - Other Generation Plant	Martin Solar	34000	0.00%	216,844	216,844
039-MARTIN SOLAR PROJECT	05 - Other Generation Plant	Martin Solar	34100	3.30%	20,741,640	20,746,646
039-MARTIN SOLAR PROJECT	05 - Other Generation Plant	Martin Solar	34300	3.30%	384,652,880	398,450,800
039-MARTIN SOLAR PROJECT	05 - Other Generation Plant	Martin Solar	34500	3.30%	4,126,222	4,125,204
039-MARTIN SOLAR PROJECT	05 - Other Generation Plant	Martin Solar	34600	3.30%	1,299	1,299
039-MARTIN SOLAR PROJECT	05 - Other Generation Plant	Martin Solar	34650	5-Year	32,562	32,562
039-MARTIN SOLAR PROJECT	05 - Other Generation Plant	Martin Solar	34670	7-Year	11,896	11,896
039-MARTIN SOLAR PROJECT	05 - Other Generation Plant	Martin U8	34300	4.30%	423,126	423,126
039-MARTIN SOLAR PROJECT	06 - Transmission Plant - Electric	Transmission Plant - Electric	35500	3.40%	603,692	603,692
039-MARTIN SOLAR PROJECT	06 - Transmission Plant - Electric	Transmission Plant - Electric	35600	3.20%	364,159	364,159
039-MARTIN SOLAR PROJECT	07 - Distribution Plant - Electric	Mass Distribution Plant	36400	4.10%	9,282	9,282
039-MARTIN SOLAR PROJECT	07 - Distribution Plant - Electric	Mass Distribution Plant	36660	1.50%	94,476	94,476
039-MARTIN SOLAR PROJECT	07 - Distribution Plant - Electric	Mass Distribution Plant	36760	2.60%	2,728	2,728
039-MARTIN SOLAR PROJECT	08 - General Plant	General Plant	39220	9.40%	25,193	25,193
039-MARTIN SOLAR PROJECT	08 - General Plant	General Plant	39240	11.10%	399,176	399,176
039-MARTIN SOLAR PROJECT	08 - General Plant	General Plant	39290	3.50%	114,262	114,262
039-MARTIN SOLAR PROJECT	08 - General Plant	General Plant	39420	7-Year	18,993	18,993
039-MARTIN SOLAR PROJECT	08 - General Plant	General Plant	39720	7-Year	3,204	3,204
039-MARTIN SOLAR PROJECT Total					**411,841,635**	**425,643,543**
041-PRV MANATEE HEATING SYSTEM	02 - Steam Generation Plant	CapeCanaveral Comm	31400	39 mos.	4,042,459	
041-PRV MANATEE HEATING SYSTEM	02 - Steam Generation Plant	PtEverglades Comm	31400	42 mos.	1,478,577	1,478,577
041-PRV MANATEE HEATING SYSTEM	02 - Steam Generation Plant	Riviera Comm	31400	56 mos.	2,605,268	
041-PRV MANATEE HEATING SYSTEM	05 - Other Generation Plant	CapeCanaveral Comm	34300	39 mos.		4,042,459
041-PRV MANATEE HEATING SYSTEM	06 - Transmission Plant - Electric	Transmission Plant - Electric	35300	various	276,404	276,404
041-PRV MANATEE HEATING SYSTEM	07 - Distribution Plant - Electric	Mass Distribution Plant	36100	various	73,267	73,267
041-PRV MANATEE HEATING SYSTEM	07 - Distribution Plant - Electric	Mass Distribution Plant	36200	various	472,661	472,661
041-PRV MANATEE HEATING SYSTEM	07 - Distribution Plant - Electric	Mass Distribution Plant	36400	various	225,952	225,952
041-PRV MANATEE HEATING SYSTEM	07 - Distribution Plant - Electric	Mass Distribution Plant	36500	various	307,599	307,599
041-PRV MANATEE HEATING SYSTEM	07 - Distribution Plant - Electric	Mass Distribution Plant	36660	various	221,326	221,326
041-PRV MANATEE HEATING SYSTEM	07 - Distribution Plant - Electric	Mass Distribution Plant	36760	various	168,995	168,995
041-PRV MANATEE HEATING SYSTEM	07 - Distribution Plant - Electric	Mass Distribution Plant	36910	various	607	607
041-PRV MANATEE HEATING SYSTEM	08 - General Plant	General Plant	39720	7-Year	16,244	16,244
041-PRV MANATEE HEATING SYSTEM Total					**9,889,360**	**7,284,092**

Florida Power & Light Company
Environmental Cost Recovery Clause
2014 Annual Capital Depreciation Schedule

Project	Function	Unit	Utility	Depreciation Rate / Amortization Period	Plant Balance December 2013	Plant Balance December 2014
042-PTN COOLING CANAL MONITORING SYS	03 - Nuclear Generation Plant	Turkey Pt Comm	32100	1.80%	3,582,753	3,582,753
042-PTN COOLING CANAL MONITORING SYS Total					**3,582,753**	**3,582,753**
044-Barley Barber Swamp Iron Mitiga	02 - Steam Generation Plant	Martin Comm	31100	2.10%	164,719	164,719
044-Barley Barber Swamp Iron Mitiga Total					**164,719**	**164,719**
045-800 MW UNIT ESP PROJECT	02 - Steam Generation Plant	Manatee U1	31200	2.60%	49,762,056	44,965,950
045-800 MW UNIT ESP PROJECT	02 - Steam Generation Plant	Manatee U1	31500	2.40%		4,409,109
045-800 MW UNIT ESP PROJECT	02 - Steam Generation Plant	Manatee U1	31600	2.40%		1,021,783
045-800 MW UNIT ESP PROJECT	02 - Steam Generation Plant	Manatee U2	31200	2.60%	57,158,247	51,910,750
045-800 MW UNIT ESP PROJECT	02 - Steam Generation Plant	Manatee U2	31500	2.40%		4,661,952
045-800 MW UNIT ESP PROJECT	02 - Steam Generation Plant	Manatee U2	31600	2.40%		1,051,553
045-800 MW UNIT ESP PROJECT	02 - Steam Generation Plant	Martin U1	31200	2.60%	4,152	46,720,527
045-800 MW UNIT ESP PROJECT	02 - Steam Generation Plant	Martin U1	31500	2.40%		4,288,249
045-800 MW UNIT ESP PROJECT	02 - Steam Generation Plant	Martin U1	31600	2.40%		993,796
045-800 MW UNIT ESP PROJECT	02 - Steam Generation Plant	Martin U2	31200	2.60%		49,280,072
045-800 MW UNIT ESP PROJECT Total					**106,924,455**	**209,303,741**
Grand Total					1,459,942,701	1,581,233,081

FLORIDA POWER & LIGHT COMPANY
COST RECOVERY CLAUSES

Equity @ 10.50%

CAPITAL STRUCTURE AND COST RATES PER MAY 2013 EARNINGS SURVEILLANCE REPORT

	ADJUSTED RETAIL	RATIO	MIDPOINT COST RATES	WEIGHTED COST	PRE-TAX WEIGHTED COST
LONG_TERM_DEBT	6,416,467,850	29.591%	4.981%	1.474%	1.474%
SHORT_TERM_DEBT	431,179,727	1.989%	1.833%	0.036%	0.036%
PREFERRED_STOCK	0	0.000%	0.000%	0.000%	0.000%
CUSTOMER_DEPOSITS	428,779,347	1.977%	2.796%	0.055%	0.055%
COMMON_EQUITY	10,165,729,253	46.882%	10.500%	4.923%	8.014%
DEFERRED_INCOME_TAX	4,240,131,465	19.555%	0.000%	0.000%	0.000%
INVESTMENT_TAX_CREDITS					
ZERO COST	0	0.000%	0.000%	0.000%	0.000%
WEIGHTED COST	1,324,684	0.006%	8.364%	0.001%	0.001%
TOTAL	$21,683,612,327	100.00%		6.489%	9.580%

CALCULATION OF THE WEIGHTED COST FOR CONVERTIBLE INVESTMENT TAX CREDITS (C-ITC) (a)

	ADJUSTED RETAIL	RATIO	COST RATE	WEIGHTED COST	PRE TAX COST
LONG TERM DEBT	$6,416,467,850	38.69%	4.981%	1.927%	1.927%
PREFERRED STOCK	0	0.00%	0.000%	0.000%	0.000%
COMMON EQUITY	10,165,729,253	61.31%	10.500%	6.437%	10.480%
TOTAL	$16,582,197,103	100.00%		8.364%	12.407%
RATIO					

DEBT COMPONENTS:	
LONG TERM DEBT	1.4740%
SHORT TERM DEBT	0.0364%
CUSTOMER DEPOSITS	0.0553%
TAX CREDITS -WEIGHTED	0.0001%
TOTAL DEBT	**1.5658%**
EQUITY COMPONENTS:	
PREFERRED STOCK	0.0000%
COMMON EQUITY	4.9226%
TAX CREDITS -WEIGHTED	0.0004%
TOTAL EQUITY	**4.9230%**
TOTAL	6.4889%
PRE-TAX EQUITY	8.0147%
PRE-TAX TOTAL	9.5805%

Note:

(a) This capital structure applies only to Convertible Investment Tax Credit (C-ITC)

FLORIDA POWER & LIGHT COMPANY
COST RECOVERY CLAUSES

CAPITAL STRUCTURE AND COST RATES PER
MAY 2014 EARNINGS SURVEILLANCE REPORT

Equity @ 10.50%

	ADJUSTED RETAIL	RATIO	MIDPOINT COST RATES	WEIGHTED COST	PRE-TAX WEIGHTED COST
LONG_TERM_DEBT	7,260,190,891	29.609%	4.77%	1.41%	1.41%
SHORT_TERM_DEBT	303,811,216	1.239%	2.18%	0.03%	0.03%
PREFERRED_STOCK	0	0.000%	0.00%	0.00%	0.00%
CUSTOMER_DEPOSITS	422,415,505	1.723%	2.04%	0.04%	0.04%
COMMON_EQUITY	11,427,411,916	46.604%	10.50%	4.89%	7.97%
DEFERRED_INCOME_TAX	5,104,824,995	20.819%	0.00%	0.00%	0.00%
INVESTMENT_TAX_CREDITS					
ZERO COST	0	0.000%	0.00%	0.00%	0.00%
WEIGHTED COST	1,326,963	0.005%	8.27%	0.00%	0.00%
TOTAL	$24,519,981,486	100.00%		6.37%	9.44%

CALCULATION OF THE WEIGHTED COST FOR CONVERTIBLE INVESTMENT TAX CREDITS (C-ITC) (a)

	ADJUSTED RETAIL	RATIO	COST RATE	WEIGHTED COST	PRE TAX COST
LONG TERM DEBT	$7,260,190,891	38.85%	4.772%	1.854%	1.854%
PREFERRED STOCK	0	0.00%	0.000%	0.000%	0.000%
COMMON EQUITY	11,427,411,916	61.15%	10.500%	6.421%	10.453%
TOTAL	$18,687,602,807	100.00%		8.275%	12.307%
RATIO					

DEBT COMPONENTS:	
LONG TERM DEBT	1.4129%
SHORT TERM DEBT	0.0270%
CUSTOMER DEPOSITS	0.0352%
TAX CREDITS -WEIGHTED	0.0001%
TOTAL DEBT	**1.4751%**

EQUITY COMPONENTS:	
PREFERRED STOCK	0.0000%
COMMON EQUITY	4.8935%
TAX CREDITS -WEIGHTED	0.0003%
TOTAL EQUITY	**4.8938%**
TOTAL	6.3690%
PRE-TAX EQUITY	7.9671%
PRE-TAX TOTAL	9.4423%

Note:
(a) This capital structure applies only to Convertible Investment Tax Credit (C-ITC)

FLORIDA POWER & LIGHT COMPANY
DOCKET NO. 150007-EI
ENVIRONMENTAL COST RECOVERY CLAUSE
FPL SUPPLEMENTAL CAIR/MATS/CAVR FILING
APRIL 1, 2015

Per Order No. PSC-14-0643-FOF-EI, issued on November 4, 2014, the discussion below provides FPL's current estimates of project activities and associated costs related to its Clean Air Interstate Rule ("CAIR"), Mercury and Air Toxics Standards ("MATS"), and Clean Air Visibility Rule ("CAVR")/Best Available Retrofit Technology ("BART") projects.

Clean Air Interstate Rule ("CAIR") Compliance Project Update – now Cross State Air Pollution Rule:

Status of CAIR Rule Revision - On August 21, 2012, the U.S. Court of Appeals for the District of Columbia Circuit ("D.C. Circuit") vacated the CSAPR and remanded it to the Environmental Protection Agency ("EPA"), directing the EPA to continue administering the CAIR pending promulgation of a "valid replacement" rule. The Court denied all petitions for rehearing on January 24, 2013. On June 24, 2013, the U.S. Supreme Court granted the United States' and environmental group petitions asking the Court to review the D.C. Circuit's decision (EPA v. EME Homer City Generation, L.P.). The three issues before the Supreme Court were whether the D.C. Circuit lacked jurisdiction; if the EPA could validly impose Federal Implementation Plan bypassing the State Implementation Plan ("SIP") process and state discretion; and whether the EPA acted arbitrarily in defining "significant contribution", which was most of the focus of the court's hearing before eight of the nine Justices. On April 29, 2014, the U.S. Supreme Court issued an opinion upholding the CSAPR. The Court's opinion reversed the D.C. Circuit's decision.

On June 26, 2014, the EPA filed a motion in the D.C. Circuit requesting that the court lift the stay of the CSAPR. The EPA also requested that the court extend the CSAPR's compliance deadlines by three years, so that the Phase 1 emissions budgets apply in 2015 and 2016 (instead of 2012 and 2013), and the Phase 2 emissions budgets apply in 2017 and beyond (instead of 2014 and beyond). On October 23, 2014, the D.C. Circuit granted the EPA's request that the stay be lifted. On December 3, 2014 the EPA published in the Federal Register an interim final rule addressing compliance deadlines for the CSAPR and issued a Notice of Data Availability ("NODA"). The EPA's interim final rule tolls compliance dates three years, such that they begin in January 2015. The NODA provides allowance allocation changes that reflect changes made to the CSAPR subsequent to the final rule and "revintaging" original allowances forward by three years. On February 25, 2015 the D.C. Circuit heard oral argument on the EPA's rejection of the SIPs for 22 states as insufficient under the "good neighbor" provision of the Clean Air Act when it finalized the CSAPR. A decision from the Court is expected by the Summer of 2015. FPL will be working with the EPA during the rulemaking to address the Court's decision on the CSAPR to ensure that Florida in general and our facilities in particular receive their fair allocation of allowances.

St. Johns River Power Park ("SJRPP") Selective Catalytic Reduction Systems ("SCR") and Ammonia Injection Systems – The construction and installation of SCR and Ammonia Injection Systems on SJRPP were accomplished in 2009 with the controls on both units being placed into service in 2010. FPL's ownership share of the total CAIR capital cost for installation of the SCR and Ammonia Injection System is $55.3 million.

Estimated CAIR annual O&M expenses for 2015 are approximately $32,000 (FPL's 20% ownership) for operation of the SCR for increased mercury co-benefit removal to comply with the MATS rule. Ongoing O&M activities for the SCR include incremental operating staff, ammonia consumption, maintenance of the SCR ammonia injection skid and SCR auxiliary equipment.

Scherer SCR and Wet Flue Gas Desulfurization (FGD) – The total capital cost for FPL's share of the construction and installation of the FGD (scrubber) and SCR with Ammonia Injection System on Scherer Unit 4 through 2014 is $398.9 million. In 2014 a third layer of catalyst was added to the SCR. Planned construction activities in 2015 include the addition of bromine injection to the SCR and completion of site restoration for the FGD and the wrap-up of the FGD completion project which began in 2013. Site restoration work includes paving/repaving roadways, reclaiming site storage areas, repairing areas damaged during construction and removing temporary facilities to return the site to the condition it was at the beginning of the construction project. FPL estimates its share of the Scherer Unit 4 CAIR capital costs for projects planned in 2015 to be $1.54 million.

FPL has estimated annual O&M for operation of the SCR, FGD, and common plant facilities supporting the controls at $3.88 million for 2015. O&M activities for the SCR include incremental operating staff, ammonia consumption, maintenance of the SCR ammonia injection skid and SCR auxiliary equipment. O&M activities for the FGD include limestone consumption, limestone and by-product handling operation, FGD operations, FGD tower and auxiliary equipment maintenance.

800 MW unit cycling project– FPL completed construction work associated with this project in 2011.

Total capital costs for the 800 MW unit cycling project are $137.2 million. Projected O&M annual expenses are $0.569 million in 2015 primarily for treatment of condenser tube fouling.

Continuous Emissions Monitoring System ("CEMS") Plan for Gas Turbines ("GT") - The Low Mass Emitting ("LME") CEMS under 40 CFR Part 75 have been installed, tested, and are now in operation at the Fort Myers, Port Everglades, and Fort Lauderdale Gas Turbine sites, as required by the CAIR and by the CSAPR.

FPL has projected that O&M expenses of $5,000 per year will be required for routine maintenance of these CEMS systems. It should be noted that the LME option is available for a GT only if its emissions remain under EPA-prescribed thresholds. While FPL has filed notice

that it intends to replace all but 2 GTs at the Lauderdale and Fort Myers plants, CEMS will still be needed for monitoring those sources.

Purchases of allowances – To comply with the CSAPR Ozone Season NOx program requirements, FPL must evaluate each year whether it needs to purchase CSAPR allowances. FPL has evaluated the proposed allowance allocations under the CSAPR and has projected that it will have sufficient allocated allowances to cover projected emissions in 2015.

Actual CAIR capital costs for 2014 are $4.453 million.

CAIR CAPITAL COST ESTIMATES ($Millions)		
PROJECT	**TOTAL PROJECT through 2014**	**2015 Projections**
SJRPP-SCR/Ammonia Injection System	55.3	0
Scherer-SCR/FGD	398.9	1.54
800 MW Unit Cycling – Martin	72.1	0
800 MW Unit Cycling – Manatee	65.1	0
CEMS at GTs	Capital project completed	0
Allowances	N/A	N/A

Actual CAIR O&M expenses for 2014 are $5.03 million.

CAIR O&M EXPENSE ESTIMATES ($Millions)		
PROJECT	**TOTAL PROJECT through 2014**	**2015 Projections**
SJRPP-SCR/Ammonia Injection System	annual operating costs are on-going	0.032
Scherer-SCR/FGD	annual operating costs are on-going	3.88
800 MW Unit Cycling – Martin	annual operating costs are on-going	0.317
800 MW Unit Cycling – Manatee	annual operating costs are on-going	0.252
CEMS at GTs	annual operating costs are on-going	$0.005
Allowances	N/A	N/A

Mercury Air Toxics Standards ("MATS") Compliance Project Update (formerly CAMR):

On March 15, 2005, the EPA issued the Clean Air Mercury Rule ("CAMR") to permanently cap and reduce mercury ("Hg") emissions from coal-fired power plants for the first time. In response to the EPA's CAMR, the Georgia Environmental Protection Division ("EPD") promulgated two major rules to implement Hg reductions within Georgia: a rule to adopt the CAMR federal Hg cap and trade program: Rule 391-3-1-.02(15) – "*Georgia Mercury Trading Rule*" and a Georgia state specific Multipollutant Rule: Rule 391-3-1-.02(2) (sss) – *"Multipollutant Control for Electric Utility Steam Generating Units"*, which became effective June 1, 2008. The Georgia Multipollutant Rule was promulgated to specify the implementation of specific air pollution control equipment for reductions of Hg, sulfur dioxide ("SO_2"), and nitrogen oxides ("NOx") emissions from identified coal-fired Electric Generating Units ("EGUs") within Georgia. Section 4(i) of the Georgia Multipollutant Rule requires that Scherer Unit 4 may not be operated after April 30, 2010, unless it is equipped and operated with sorbent injection and a baghouse for the control of Hg emissions.

On February 8, 2008, the District of Columbia Circuit Court of Appeals, in a unanimous decision, vacated the EPA's CAMR. However, installation of Hg controls, and associated continuous Hg emissions monitoring that would have been needed to comply with the CAMR requirements remain necessary to comply with the requirements of the Georgia Multipollutant Rule; therefore installation of Hg controls on Plant Scherer Unit 4 must continue. The vacatur of the CAMR does not change the compliance obligations at Plant Scherer, including FPL's share of Unit 4. In addition, on December 16, 2011, the EPA published its final Mercury and Air Toxics Standards ("MATS") rule as a replacement for the CAMR. The EPA's MATS rule sets limits on emissions of Toxic Metal Hazardous Air Pollutants ("HAPs"), including Hg, limits on emissions of acid gasses, and work practice standards for emissions of organic HAPs. FPL has reviewed the compliance requirements of the MATS rule and believes that controls installed on Scherer Unit 4 for compliance with the CAIR, the CAMR, and the Georgia Multipollutant Rule will allow the unit to meet the rule's emissions specifications for HAPs. Specifically, FPL is complying with the Hg reduction requirements of the Georgia Multipollutant Rule and the EPA's MATS rule by using the following projects identified previously under the CAMR:

1. Installation of Fabric Filter Baghouse and Mercury Sorbent Injection System on Scherer Unit 4 (completed 2010).
2. Installation of HgCEMS on Scherer Unit 4 (completed 2009) for compliance with the Georgia Multipollutant Rule.
3. Installation of HgCEMS on SJRPP Units 1 and 2 (completed in 2008 prior to the vacatur of the CAMR). Hg CEMS are required to comply with the MATS rule.

FPL's share of the capital cost associated with the installation of Hg CEMS at SJRPP is $0.4 million. Testing has confirmed that use of low sulfur coal containing low Hg concentrations in SJRPP Units 1 and 2 boilers with an increase in the use of dibasic acid in the FGD and operation of the SCR will allow the units to meet the MATS emissions limits. JEA and FPL concluded that the clean fuel option was the most cost-effective option for compliance with the MATS emissions limits. Compliance requirements for the MATS emissions limits were scheduled to go

into effect on April 16, 2015. However, Georgia Power Company, operator of Plant Scherer, filed a request with the Georgia Environmental Protection Division ("GAEPD") for an extension of the compliance deadline until April 2016 to complete monitoring changes needed for compliance with the EPA's November 2014 revision of the MATS rule. The GAEPD granted the extension request in March 2015.

Projected annual O&M associated with operation of the Hg controls includes purchase of new sorbent, disposal of spent sorbent, replacement of filter bags, and maintenance activities associated with the baghouse and sorbent injection system, and the maintenance costs associated with FPL's share of the Scherer Unit 4 Hg CEMS. For 2015, projected MATS O&M expenses for Plant Scherer are $2.297 million and for SJRPP are $0.110 million, primarily for purchase and disposal of sorbents and replacement of bags at Plant Scherer and operation and maintenance of the Hg monitors at SJRPP.

On December 21, 2011, the EPA issued the final MATS rule, which has the effect of requiring ESPs for the 800 MW oil-fired units. Construction of the ESPs was completed in 2014. Actual capital costs for construction of the ESPs through 2014 are $209.4 million. FPL's costs for compliance with the MATS rule include Project 33: the SJRPP Mercury CEMS project and the Scherer Sorbant Injection/Baghouse/Mercury CEMS, and Project 45 (the 800 MW ESP project).

Actual MATS capital costs for 2014 are $55.3 million.

MATS CAPITAL COST ESTIMATES ($Millions)		
PROJECT	**TOTAL PROJECT through 2014**	**2015 Projections**
SJRPP-Mercury CEMS	0.4	0.14
Scherer-Sorbent Injection/Baghouse/ Mercury CEMS	108.62	0.001
800 MW ESP PMR/PMT	209.4	7.831

Actual MATS O&M expenses for 2014 are $2.2 million.

MATS O&M EXPENSE ESTIMATES ($Millions)		
PROJECT	**TOTAL PROJECT through 2014**	**2015 Projection**
SJRPP-Mercury CEMS	0.0	0.11
Scherer-Sorbent Injection/Baghouse/ HgCEMS	(annual operating costs are on-going)	2.3
800 MW ESP PMR/PMT	N/A	1.34

CAVR / BART Project Update:

FPL successfully concluded negotiations with the Florida Department of Environmental Protection ("FDEP" or "the Department") regarding Turkey Point Units 1 and 2 in February 2009, with the Department accepting FPL's proposed plan to comply with the BART requirements under the Regional Haze program. In 2011, FPL negotiated with the FDEP changes to its compliance plan at Turkey Point to address changes to the state's plan as a result of the CSAPR's impact on the Regional Haze SIP. FPL proposed to remove the requirement to install new multi-cyclone dust collectors and instead proposed to reduce emissions of SO_2 through use of 0.7% sulfur residual fuel oil and to commit to no longer burning fossil fuels in the Unit 2 boiler effective immediately, and to take a significant reduction in fuel oil firing in Unit 1 boiler beginning in 2013. In 2011, the FDEP identified concerns with the analysis of the Putnam units, which were projected to exceed the criteria threshold. FPL retained a consultant in 2012 to prepare modeling required by the state to demonstrate that the Putnam plant and the Manatee and Martin 800 MW units do not exceed the criteria thresholds. The FDEP contends that visibility improvements at Florida's Class 1 Areas will meet the Reasonable Progress glide slope in 2018 by way of existing air rules. FPL does not anticipate that installation of additional controls will be required for compliance with the Reasonable Progress requirements as a result of FPL's retirement of Turkey Point Unit 2, retirement of both combined cycle units at the Putnam plant and installation of ESPs on the 800 MW units.

When the EPA issued its CSAPR, Florida was no longer included in the particulate matter portion of the rule, removing previously affected units from the annual NOx and SO_2 requirements. Because of the regulatory uncertainty from the status of the CSAPR and the CAIR at that time, FPL was required to perform a full 5-factor BART Determination for SO_2 and NOx at Turkey Point Units 1 and 2, Manatee Units 1 and 2, and Martin Units 1 and 2. The EPA has approved Florida's SIP which adopts FPL's BART compliance plan. FPL's results from the 5-factor analysis demonstrated that FPL's affected fossil units did not exceed visibility threshold values and were in compliance with the Regional Haze requirements. The EPA subsequently approved the SIP for Regional Haze that included FPL's compliance plan.

Actual CAVR capital costs through 2014 are $0, and FPL does not anticipate any future compliance costs for CAVR at this time. Actual CAVR O&M expenses through 2014 are $0.056 million. FPL did not project any O&M costs for CAVR in 2014 and does not anticipate any further O&M costs at this time. Actual costs in 2014 for compliance with the BART/CAVR requirements were $0. FPL does not anticipate CAVR/BART costs during the 2015 period.

CAVR/BART O&M EXPENSE ESTIMATES ($Millions)		
PROJECT	**TOTAL PROJECT through 2014**	**2015 Projections**
Reasonable Progress Control Technology Determination	0.056	0.0