

## 2017 Test Year

1. For the 2017 Test Year, depreciation expense is based on depreciation rates approved by the Florida Public Service Commission in Docket Nos. 080677-EI / 090130-EI, Order No. PSC-10-0153-FOF-EI issued on March 17, 2010. The 2012 Rate Settlement approved by the Florida Public Service Commission in Docket No. 120015-EI, Order No. PSC-13-0023-S-EI issued on January 14, 2013, did not require the filing of a depreciation study during the settlement term ending December 31, 2016.
2. The Company has filed its current depreciation study in accordance with Rule No. 25-6.0436, Florida Administrative Code.
3. The Company is requesting a company adjustment to its 2017 Test Year results to reflect the final outcome of the FPSC's review and approval of its recently filed depreciation study.
4. For the 2017 Test Year, FPL included an accrual of \$18,468,387 for the Dismantlement of Fossil-Fueled and Solar Generating Stations. This annual amount was approved by the Florida Public Service Commission in Docket Nos. 080677-EI / 090130-EI, Order No. PSC-10-0153-FOF-EI issued on March 17, 2010. The 2012 Rate Settlement approved by the Florida Public Service Commission in Docket No. 120015-EI, Order No. PSC-13-0023-S-EI issued on January 14, 2013, did not require the filing of a dismantlement study during the settlement term ending December 31, 2016.
5. The Company has filed its current dismantlement study in accordance with Rule 25-6.04364, Florida Administrative Code.
6. The Company is requesting a company adjustment to its 2017 Test Year results to reflect the final outcome of the FPSC's review and approval of its recently filed dismantlement study.

## 2018 Subsequent Year

1. For the 2018 Subsequent Year, depreciation expense is based on depreciation rates approved by the Florida Public Service Commission in Docket Nos. 080677-EI / 090130-EI, Order No. PSC-10-0153-FOF-EI issued on March 17, 2010. The 2012 Rate Settlement approved by the Florida Public Service Commission in Docket No. 120015-EI, Order No. PSC-13-0023-S-EI issued on January 14, 2013, did not require the filing of a depreciation study during the settlement term ending December 31, 2016.
2. The Company has filed its current depreciation study in accordance with Rule No. 25-6.0436, Florida Administrative Code.
3. The Company is requesting a company adjustment to its 2018 Subsequent Year results to reflect the final outcome of the FPSC's review and approval of its recently filed depreciation study.
4. For the 2018 Subsequent Year, FPL included an accrual of \$18,468,387 for the Dismantlement of Fossil-Fueled and Solar Generating Stations. This annual amount was approved by the Florida Public Service Commission in Docket Nos. 080677-EI / 090130-EI, Order No. PSC-10-0153-FOF-EI issued on March 17,

2010. The 2012 Rate Settlement approved by the Florida Public Service Commission in Docket No. 120015-EI, Order No. PSC-13-0023-S-EI issued on January 14, 2013, did not require the filing of a dismantlement study during the settlement term ending December 31, 2016.
5. The Company has filed its current dismantlement study in accordance with Rule 25-6.04364, Florida Administrative Code.
  6. The Company is requesting a company adjustment to its 2018 Subsequent Year results to reflect the final outcome of the FPSC's review and approval of its recently filed dismantlement study.