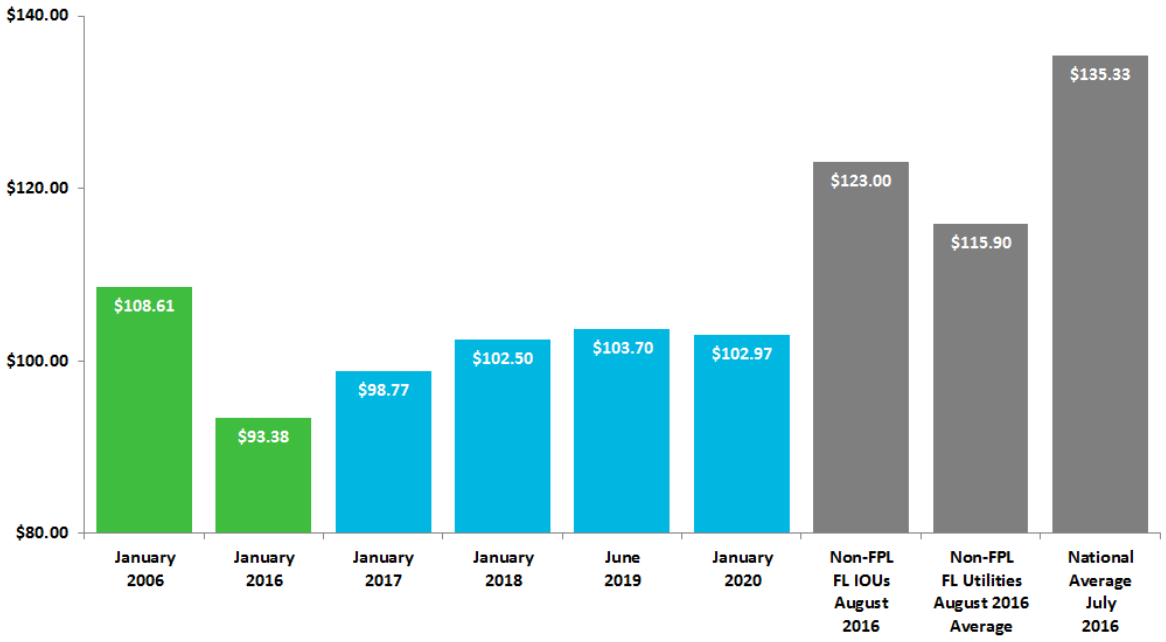
Second Comprehensive Exhibit List For Docket No. 160021-EI for Entry into Hearing Record October 27, 2016

Hearing I.D. #	Witness	I.D. # As Filed	Exhibit Description	Issue Nos.	Entered
STAFF					
807	Staff		Second Comprehensive Exhibit List		
FLORIDA POWER & LIGHT (FPL) - SUPPLEMENTAL					
808	Tiffany Cohen	TCC-10	1,000-kWh Typical Residential Bill Comparison		
809	Tiffany Cohen	TCC-11	2017-2020 Typical Bills		
810	Tiffany Cohen	TCC-12	Parity of Major Rate Classes		
811	Keith Ferguson	KF-9	Depreciation Parameter Changes in Proposed Settlement Agreement as of December 31, 2016		

Live Exhibit Number	Witness	Party	Description	Moved In/Due Date of Late Filed	
812	All	Staff	Cohen, Ferguson, Barrett, Forrest Responses to 3rd set of IRROGS Nos. 507-548, POD 101		

1,000-kWh Typical Residential Bill Comparison



Notes:
- 2017 fuel and other clauses are based on rates pending FPSC approval
- September 6, 2016 fuel curves used for 2018-2020
- Projected bills do not include SoBRA impacts

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 160021-EI EXHIBIT: 808
PARTY: FLORIDA POWER & LIGHT (FPL) - SUPPLEMENTAL
DESCRIPTION: Tiffany Cohen TCC-10

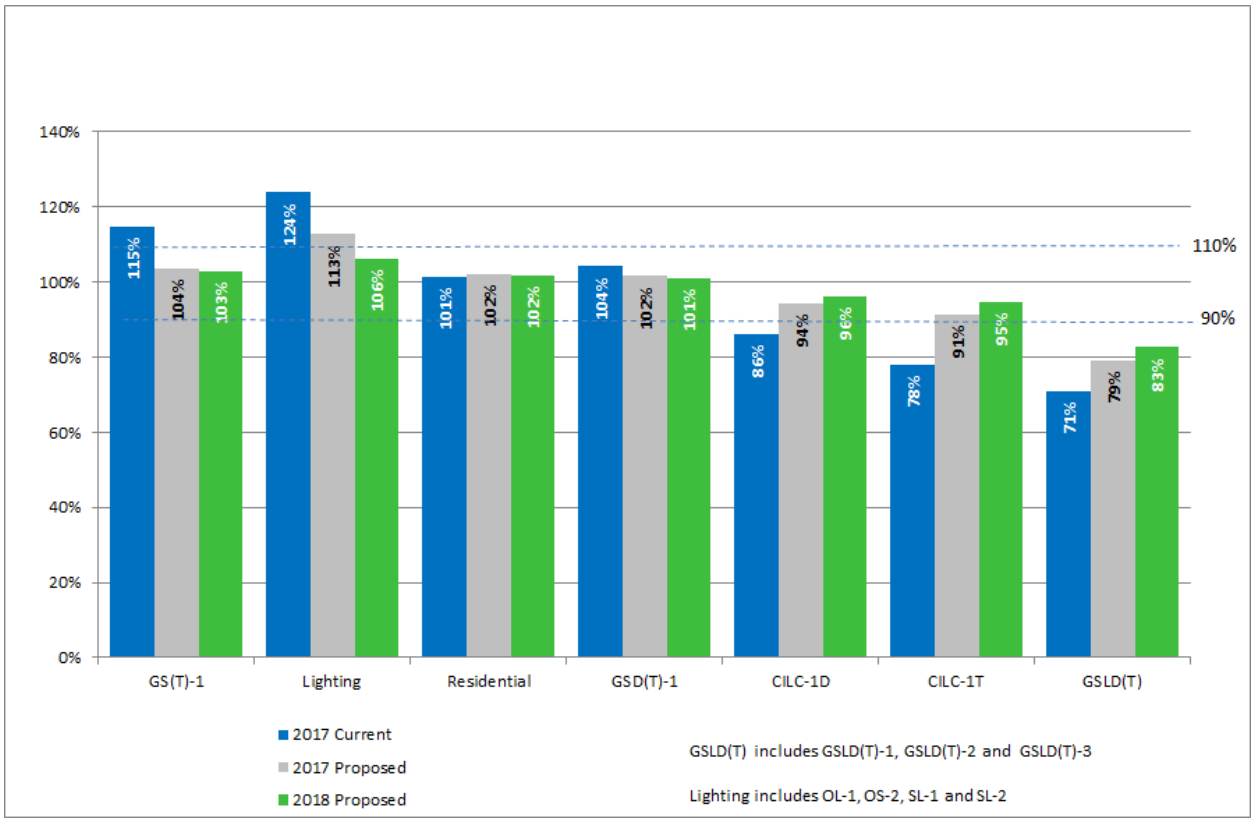
2017-2020 Typical Bills under the Proposed Settlement

	Current Bills	January 2017	January 2018	June 2019	January 2020
RS-1	$91.56	$98.77	$102.50	$103.70	$102.97
GS-1	$117.27	$120.91	$125.18	$126.64	$125.94
GSD-1	$1,407	$1,490	$1,533	$1,546	$1,541
GSLD-1	$16,915	$18,289	$19,054	$19,199	$19,145
GSLD-2	$81,578	$88,644	$92,597	$93,324	$93,400

Notes:

- 2017 fuel and other clauses are based on rates pending FPSC approval
- September 6, 2016 fuel curves used for 2018-2020
- Projected bills do not include SoBRA impacts

Parity of Major Rate Classes



FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 160021-EI EXHIBIT: 810
PARTY: FLORIDA POWER & LIGHT (FPL) - SUPPLEMENTAL
DESCRIPTION: Tiffany Cohen TCC-12

The parity of all classes that are outside the range of 90% to 110% is improved under the Proposed Settlement Agreement.

Florida Power and Light Company
Depreciation Parameter Changes in Proposed Settlement Agreement as of December 31, 2016
$000

Line No.		Change in 2017 Expense			Change in Theoretical Reserve Imbalance (TRI)		
		Life (1)	Net Salvage (2)	Total (3)=(1)+(2)	Life (4)	Net Salvage (5)	Total (6)=(4)+(5)
1	**Steam Production**						
2	Scherer - Change life span to 63 years	$ (11,326)	$ -	$ (11,326)	$ 81,879	$ -	$ 81,879
3	SJRPP - Change life span to 65 years	(3,143)	-	(3,143)	36,881	-	36,881
4							
5	**Total Steam Production**	**$ (14,470)**	**$ -**	**$ (14,470)**	**$ 118,760**	**$ -**	**$ 118,760**
6							
7							
8							
9	**Transmission**						
10	350.2 - Change life from 75-R4 to 100-S4	$ (963)	$ -	$ (963)	$ 17,868	$ -	$ 17,868
11	353 - Change life from 40-R1 to 44-L1 and net salvage from -2% to 0%	(4,612)	(1,001)	(5,613)	30,857	7,315	38,172
12	353.1 - Change Life from 30-R1 to 38-R1	(3,504)	-	(3,504)	16,407	-	16,407
13	354 - Change life from 60-R4 to 70-R4 and net salvage from -25% to -15%	(1,255)	(765)	(2,020)	23,223	12,134	35,356
14	355 - Change life from 50-R2 to 55-S0 and net salvage from -50% to -40%	(4,698)	(2,711)	(7,410)	68,120	20,605	88,726
15	356 - Change life from 51-R1 to 55-S0 and net salvage from -50% to -45%	(1,916)	(1,986)	(3,902)	8,586	18,552	27,138
16							
17	**Total Transmission**	**$ (16,948)**	**$ (6,463)**	**$ (23,411)**	**$ 165,061**	**$ 58,606**	**$ 223,667**
18							
19	**Distribution**						
20	362 - Change life from 45-R1.5 to 51-S0.5 and net salvage from -10% to -5%	$ (5,712)	$ (2,225)	$ (7,937)	$ 36,812	$ 20,306	$ 57,118
21	364.1 - Change life from 40-R2 to 44-R2.5 and net salvage from -100% to -60%	(6,069)	(13,479)	(19,548)	21,530	116,982	138,512
22	364.2 - Change life from 50-R1.5 to 56-S0 and net salvage from -100% to -60%	(3,137)	(5,499)	(8,636)	5,619	22,497	28,116
23	365 - Change life from 48-R1 to 57-R1 and net salvage from -80% to -60%	(13,654)	(8,329)	(21,983)	100,133	64,918	165,051
24	367.6 - Change life from 42-R0 to 46-L0.5 and net salvage from -5% to 0%	(5,826)	(2,328)	(8,154)	81,299	16,946	98,245
25	367.7 - Change life from 35-R2 to 45-L1	(6,526)	-	(6,526)	84,270	-	84,270
26	369.1 - Change life from 53-R1 to 56.R1.5 and net salvage from -125% to -85%	(848)	(3,576)	(4,424)	(5,892)	24,074	18,182
27	370 - Change net salvage from -30% to -20%	-	(527)	(527)	-	4,963	4,963
28	370.1 - Change net salvage from -30% to -20%	-	(4,821)	(4,821)	-	16,542	16,542
29	373 - Changed life from 35-O1 to 39-L0	(1,643)	-	(1,643)	9,851	-	9,851
30							
31	**Total Distribution**	**$ (43,415)**	**$ (40,783)**	**$ (84,198)**	**$ 333,624**	**$ 287,227**	**$ 620,851**
32							
33	**General Plant**						
34	390 - Change net salvage from -10% to 10%	$ -	$ (2,117)	$ (2,117)	$ -	$ 21,916	$ 21,916
35	392.3 - Change life from 12-S3 to 13-S3	(1,626)	-	(1,626)	4,547	-	4,547
36							
37	**Total General Plant**	**$ (1,626)**	**$ (2,117)**	**$ (3,743)**	**$ 4,547**	**$ 21,916**	**$ 26,463**
38							
39	**Total Transmission, Distribution and General Plant**	**$ (61,989)**	**$ (49,363)**	**$ (111,352)**	**$ 503,232**	**$ 367,749**	**$ 870,981**
40							
41	**Grand Total**	**$ (76,459)**	**$ (49,363)**	**$ (125,822)**	**$ 621,991**	**$ 367,749**	**$ 989,740**
42							
43							

		Expense	TRI
44	***Reconciliation***		
45			
46			
47	**Depreciation Rates per 2009 Order**	**$ 1,344,641**	
48	Increase for 2016 Depreciation Study	195,216	
49	**2016 Depreciation Study (per Second Notice of Identified Adjustments)**	**$ 1,539,857**	**$ 80,448**
50			
51	Change in Lives and Net Salvage	(125,822)	989,740
52	**Proposed Settlement Agreement**	**$ 1,414,035**	**$ 1,070,188**

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 160021-EI EXHIBIT: 811
PARTY: FLORIDA POWER & LIGHT (FPL) - SUPPLEMENTAL
DESCRIPTION: Keith Ferguson KF-9

Docket No. 160021-EI
Depreciation Parameter Changes
in Proposed Settlement Agreement
as of December 31, 2016
Exhibit KF-9, Page 1 of 1

EXHIBIT NO. 812

DOCKET NO: 160021-EI

WITNESS: Tiffany C. Cohen, Keith Ferguson, Robert E. Barrett, Jr., Sam Forrest

PARTY: FPL

DESCRIPTION:

DOCUMENTS: FPL's Responses to Staff's Forty-Third Set of Interrogatories (Nos. 507-548) and FPL's Responses to Staff's Twenty-Second Request for Production of Documents (No. 101).

PROFFERED BY: STAFF

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 160021-EI EXHIBIT: 812
PARTY: Staff
DESCRIPTION: Cohen, Ferguson, Barrett, Forrest Responses to 3rd set of IRROGS Nos.

QUESTION:
Paragraph 4 (e) of the Settlement Agreement states that the demand credits for customers under CILC and CDR will remain the same as those currently in effect which is higher than what FPL proposed in its March 15, 2016 filing. For these credits, please provide the annual dollar increase that will be collected through the ECCR clause and the estimated impact to a typical monthly residential bill.

RESPONSE:

Year	Increase	Residential 1,000 kWh Bill Impact
2017	$22,968,764	$0.23
2018	$23,295,967	$0.24
2019	$23,770,008	$0.24
2020	$24,311,617	$0.24

Please note that the impacts to the residential 1,000 kWh bill shown in the table above are relative to the filed MFRs and are not incremental to the rate levels under the current Settlement Agreement (current rates). As noted in FPL's response to Staff's Forty-Third Set of Interrogatories No. 541, TCC-10 does not reflect the impact in 2017.

QUESTION:
Paragraph 4 (e) of the Settlement Agreement states "No CILC or CDR customer shall be subject to any charge or debit against such customer's bill for electric service provided during the Term based on the difference between the credits approved by this Agreement and any new credits that may be approved pursuant to future DSM proceedings." Does this apply to existing and new customers during the Term of the Agreement?

RESPONSE:
Yes. Paragraph 4(e) applies to existing and new customers during the Term of the Agreement.

QUESTION:
Please refer to Paragraph 4(e) of the proposed Settlement Agreement. Based on this language, would the Commission have the authority, before the end of the Term as defined in Paragraph 1, to modify eligibility for participation in the CILC tariff or CDR rider, or cancel the CILC tariff and/or CDR rider?

RESPONSE:
Yes. In a Demand-Side Management ("DSM") proceeding, the Commission would have the authority to cancel, or modify eligibility for participation in, the CILC tariff and CDR rider. Paragraph 4(e) of the proposed Settlement Agreement provides that such modification or cancelation would be implemented when FPL's rates are next reset in a general base rate proceeding.

QUESTION:
Please refer to Paragraph 6 of the Settlement Agreement. Please provide a monthly summary of the storm reserve account balance including all charges and credits to this account from January 1, 2016 to August 31, 2016.

RESPONSE:
See Attachment No. 1 to this response for the requested information.

Florida Power & Light Company
Docket No. 160021-EI
Staff's Forty-Third Set of Interrogatories
Interrogatory No. 510
Attachment No. 1
Tab 1 of 1

Retail Storm Damage Reserve
2016 Monthly Activity

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16
Beginning Balance	$ (118,783,979)	$ (118,880,611)	$ (119,112,707)	$ (117,208,187)	$ (117,414,449)	$ (117,515,480)	$ (112,313,690)	$ (113,481,661)
2015 Storm - Tropical Storm Erika	2,047	16,947	8,306	(97,951)	-	-	(1,605)	69,818
2016 Storms - MLK weekend Tornadoes and Tropical Storm Collin	-	-	2,830,757	-	-	5,655,463	(1,099,888)	1,397,866
Accrual for reinvested storm fund earnings	(98,651)	(23,518)	(123,260)	(108,322)	(101,154)	(108,787)	(66,424)	(99,456)
Administrative and Service Fees - Storm Bond Repayment Charge	-	(225,500)	-	-	-	-	-	(225,500)
Mark-to-Market Earnings (FAS 115)	-	-	(811,327)	-	-	(344,886)	-	-
2004 Storm Surcharge Recoveries	(28)	(25)	44	12	122	-	(54)	674
Ending Balance	$ (118,880,611)	$ (119,112,707)	$ (117,208,187)	$ (117,414,449)	$ (117,515,480)	$ (112,313,690)	$ (113,481,661)	$ (112,338,258)

QUESTION:
Please refer to Paragraph 6 of the Settlement Agreement. Based on the monthly $4.00/1,000 kWh cap for residential customers for storm cost recovery and projected sales for 2016, please provide the annual dollar amount that would be recovered from residential customers and the total that would be recovered from all customers.

RESPONSE:
FPL interprets this interrogatory to request an analysis involving 2017 projected sales. Based on the monthly $4.00/1,000 kWh cap for residential customers for storm cost recovery and projected sales for 2017, the annual dollar amount that would be recovered from residential customers is $228,254,024 and the total amount that would be recovered from all customers is $354,884,677. Note that the weightings of the forecast of damage between production, transmission, distribution and general plant is based on the current storm bond recovery factors as a proxy in this calculation. The functional weightings based on actual damage for a particular storm could be different, resulting in a different amount to be recovered from residential customers.

QUESTION:
Please refer to Paragraph 6 of the Settlement Agreement. For each of the three hypothetical scenarios in the following table, please provide the storm cost recovery amount that FPL would seek to recover from its ratepayers.

RESPONSE:
Per Paragraph 6 of the Settlement Agreement, the date to which the storm damage reserve level would be referenced is when the storm damage costs are more than the storm damage reserve on the date of the storm would be August 31, 2016. The actual storm damage reserve balance as of August 31, 2016 is $112 million. This value was utilized to determine the hypothetical storm cost recovery amounts as listed below in Scenario 1.

	Scenario 1	Scenario 2	Scenario 3
Storm Damage Reserve Level at Implementation Date	$150,000,000	$150,000,000	$150,000,000
Storm Damage Reserve Level at Time of Storm	$150,000,000	$150,000,000	$135,000,000
Recoverable Storm Damage Costs Charged to Reserve	$360,000,000	$40,000,000	$100,000,000
Storm Damage Reserve Level After Storm	($210,000,000)	$110,000,000	$35,000,000
Storm Cost Recovery Amount	$322,000,000	$0	$0

QUESTION:
Please refer to Paragraph 6 of the Settlement Agreement. Assuming an implementation date of January 1, 2017, what is the projected level of the storm reserve on a retail and system basis?

RESPONSE:
Due to the recent storm restoration activities required in FPL's service territory as a result of Hurricane Matthew in October 2016, the projected level of FPL's retail storm reserve as of January 1, 2017 is $0. FPL is planning to file a petition in the fourth quarter of 2016 for interim recovery of eligible storm restoration costs and replenishment of the storm reserve under the provisions of the 2012 Settlement Agreement.

QUESTION:
Please refer to Paragraph 6 of the Settlement Agreement and this hypothetical scenario. If a named tropical storm hits FPL's service area on February 1, 2017, lasted for two days, caused $400,000,000 worth of damage, and FPL has $120,500,000 in its storm reserve.
a. How much would FPL petition the Commission for storm cost recovery?
b. When would FPL petition the Commission for storm cost recovery?
c. When would FPL begin to charge its customers the additional $4.00/1,000 kWh?
d. When would FPL stop charging its customer the additional $4.00/1,000 kWh?

RESPONSE:
Please see responses below based on the stated hypothetical scenario:

a. FPL would petition the Commission for $390.5 million of storm cost recovery. This is based on $279.5 million of storm damage costs that exceeded the storm damage reserve balance on the date of the storm plus replenishment of the storm damage reserve to the level as of August 31, 2016 of $111 million.

b. FPL would petition the Commission for storm cost recovery as soon as it was able to determine a reasonable estimate for the total incremental storm costs that would be charged against the storm damage reserve pursuant to Rule No. 25-6.0143, F.A.C. FPL believes it would take approximately one to two months after restoration is complete to determine the initial estimate to file a petition; however, due to the nature of storm restoration costs, these amounts could require revisions for up to 12 months post-restoration.

c. FPL would begin to charge its customers for the storm cost recovery 60 days after the filing of a storm cost recovery petition with the Commission.

d. FPL would stop charging customers for the storm cost recovery 12 months from the date the charge went into effect, unless it collected $390.5 million prior to then at which time it would cease storm cost recovery. If FPL had not recovered the entire $390.5 million at the end of 12 months, then it would request Commission permission to extend storm cost recovery beyond the initial 12 month period to recover any remaining amount.

QUESTION:
Paragraph 10 (a) of the Settlement Agreement states that FPL "will undertake construction of approximately 300 MW per calendar year of solar generation reasonably projected to go into service during the Minimum Term or within one year following expiration of the Minimum Term." Does this mean that there would be a cap of 1,200 MW or 1,500 MW of new solar construction projects?

RESPONSE:
The cap for new solar construction projects eligible for SoBRA recovery under Paragraph 10(a) of the Settlement Agreement would be 1,200 MW.

QUESTION:
Please provide the total costs, in $/kWac, for the DeSoto, Space Coast, Babcock Ranch, Citrus, and Manatee solar projects.

RESPONSE:
Total costs in $/kWac for the solar projects are provided below.

Solar Project	$/kWac		COD Year
Desoto	$6,200		2009
Space Coast	$7,100		2010
Babcock Ranch, Citrus and Manatee	$1,835	Current estimate of projected installed cost once placed in service	2016

QUESTION:
For solar projects subject to the Power Plant Site Act, will FPL issue an RFP pursuant to 25-22.082, F.A.C?

RESPONSE:
Absent an FPL exemption request and Commission determination pursuant to Rule 25-22.082(18), F.A.C., all elements of Rule 25-22.082, F.A.C. would apply.

QUESTION:
Will FPL file for approval of any SoBRA prior to the in-service date of the facility?

RESPONSE:
Yes, the Fuel Docket would be used for purposes of the review and approval of the proposed solar projects per the terms of the Settlement Agreement. FPL will utilize the annual Capacity Clause Projection filing to submit the SoBRA amount for Commission confirmation; however, base rates will not be adjusted until such time as the solar project is approved and achieves commercial operation.

QUESTION:
What is the typical time frame between FPL's filing of its final true-up filing in the Fuel Docket and the hearing that is conducted in the Fuel Docket? Does FPL believe this gives adequate time for discovery?

RESPONSE:
FPL's final true-up filing in the Fuel Docket is normally made the first week of March and the hearing is held the first week of November. The discovery deadline is approximately the third week of October which allows over 7 months for discovery. FPL believes this is adequate time for discovery.

QUESTION:
Does FPL propose to list each SoBRA as a line item on customer's bills or that it be included in the non-fuel energy charge?

RESPONSE:
There will not be a separate line item. Similar to past Generation Base Rate Adjustments, the increase will be included in the non-fuel energy charge but will also be included in other base charges. Additionally, there will be an offsetting decrease to fuel.

The implementation of the SoBRA will be reflected as stated in Section 10(e) of the proposed Settlement Agreement: "Each SoBRA is to be reflected on FPL's customer bills by increasing base charges and base non-clause recoverable credits and commercial/industrial demand reduction rider credits by an equal percentage contemporaneously."

QUESTION:
Please refer to Paragraph 15 and 26 of the Settlement Agreement. Does continuation of the Incentive Mechanism automatically terminate at the end of the Term of the Agreement unless the Commission takes some action?

RESPONSE:
Yes. The Incentive Mechanism would terminate at the end of the Term of the Agreement unless FPL or the Commission takes action to continue the Incentive Mechanism.

QUESTION:
Please refer to Paragraph 15(c) of the proposed Settlement Agreement. Based on this language, will FPL be discontinuing any activities it has previously engaged in for the Pilot Incentive Mechanism Program based on this term?

RESPONSE:
No. FPL will not discontinue any asset optimization activities that it has previously engaged in for the Pilot Incentive Mechanism based on the terms of the proposed Settlement Agreement.

QUESTION:
Please refer to Paragraph 18 of the Settlement Agreement. Can all or part of the proposed Battery Storage pilot program be associated with one or more of the solar projects subject to a SoBRA? IF so, will the costs of the storage project be subject to the $1,750 SoBRA cap or will cost recovery be deferred until FPL's next rate case?

RESPONSE:
Paragraph 18 relates to a battery storage pilot program subject to the specific parameters set forth in that paragraph, including a specified cost cap and cost recovery through the next general base rate proceeding. To the extent that battery storage economics continue to improve and battery storage in a particular instance is determined to improve the economics for a particular project otherwise eligible for SoBRA, battery storage could be proposed as part of a solar project for purposes of the SoBRA provisions of the Settlement Agreement.

QUESTION:
Please refer to Paragraph 20 of the Settlement Agreement. Will the evaluation be for customers taking service from a distribution substation or providing generation into a distribution substation? When will the evaluation be completed and will a copy be provided to the Commission?

RESPONSE:
The evaluation will be for customers taking service from a distribution substation.

At this time, FPL is not certain of the extent of the analysis that will be required. FPL estimates the analysis may be complete by the end of 2017, and it will furnish a copy of the evaluation to the Commission as soon as it is available.

QUESTION:
For 2018, will FPL be completely unhedged regarding natural gas prices? Will its forecast of fuel prices for 2018 include any hedges or hedging effects? Please explain.

RESPONSE:
Yes. If the Proposed Settlement Agreement is approved, FPL's natural gas portfolio will be completely unhedged in 2018.

No. If the Proposed Settlement Agreement is approved, FPL's projected fuel costs for the 2018 Projection Filing in the Fuel Clause will not include any hedges or hedging effects as FPL will not have any natural gas hedges in place for 2018.

QUESTION:
For 2017, will the hedges in place expire and not be replaced or renewed?

RESPONSE:
Yes. If the Proposed Settlement Agreement is approved, FPL's 2017 natural gas hedges will expire at the time they settle and would not be replaced or renewed.

QUESTION:
For 2017, the hedges are only natural gas. Correct?

RESPONSE:
Correct. FPL's hedges for 2017 are only for natural gas.

QUESTION:
What is the first month and year when FPL will be completely unhedged for natural gas?

RESPONSE:
If the Proposed Settlement Agreement is approved, the first month and year that FPL will be completely unhedged for natural gas is January 2018.

QUESTION:
The intent of the following questions is to understand the impact of natural gas price changes on FPL's fuel costs and revenue given the elimination of hedging for the term of the settlement. Please assume the following: FPL is completely unhedged for natural gas in 2018. In April 2018 a significant change in natural gas prices is forecasted for the last six months of 2018. FPL's generation mix for 2018 is as represented in the 10 year site plan.

a. Assuming the forecasted change in natural gas prices is an increase over what has been used to calculate fuel factors, what would the percentage increase in natural gas prices need to be to trigger the 10 percent threshold reporting requirement in Rule 25-6.0424 F.A.C.?
b. Assuming the forecasted change in natural gas prices is a decrease over what has been used to calculate fuel factors, what would the percentage decrease in natural gas prices need to be to trigger the 10 percent threshold reporting requirement in Rule 25-6.0424 F.A.C.?
c. Assuming FPL had continued fuel price hedging as in 2016 and earlier, what would be the percentage increase and decrease in natural gas prices need to be to trigger the reporting requirement?

Please explain any additional assumptions FPL made to answer these questions (#529 a. thru c.)

RESPONSE:
For this response, FPL has utilized the following hypothetical assumptions:

- 2018 Jurisdictional Total Fuel Costs and Adjusted Net Power Transactions: $3,000,000,000
- 2018 Jurisdictional Fuel Revenues Applicable to the Period: $3,000,000,000
- 2018 Average Commodity Price of Natural Gas Utilized to Set Factor: $3.00/MMBtu
- 2018 Total Natural Gas Consumption per 10-Year Site Plan: 607,146 MMCF or 607,146,000 MMBtu. For simplicity, FPL has rounded the volume to 600,000,000 MMBtu and assumed that consumption is ratable across all months (i.e., 50,000,000 MMBtu per month).
- Hedges in subpart c placed at $3.00/MMBtu

a. In order to trigger the 10% threshold (10% of Jurisdictional Fuel Revenues, or $300,000,000), natural gas prices would have to increase, on average, by $1.00/MMBtu for the last six months of 2018. This is an increase of approximately 33%.

6 months x 50,000,000 MMBtu/Month x $1.00/MMBtu = $300,000,000.

b. In order to trigger the -10% threshold (-10% of Jurisdictional Fuel Revenues, or -$300,000,000), natural gas prices would have to decrease, on average, by $1.00/MMBtu for the last six months of 2018. This is a decrease of approximately -33%.

6 months x 50,000,000 MMBtu/Month x -$1.00/MMBtu = -$300,000,000.

c. The following tables show the amount and percentage increase and decrease, given the base assumptions utilized in subparts a and b, that would have to occur under hypothetical varying levels of hedging (10% to 50%) to trigger the +/- 10% thresholds:

Percent Hedged	$ Increase to Trigger 10%	% Increase in Gas Price
10%	$1.11	37%
20%	$1.25	42%
30%	$1.43	48%
40%	$1.67	56%
50%	$2.00	67%

Percent Hedged	$ Decrease to Trigger 10%	% Decrease in Gas Price
10%	-$1.11	-37%
20%	-$1.25	-42%
30%	-$1.43	-48%
40%	-$1.67	-56%
50%	-$2.00	-67%

QUESTION:
What is FPL's projected generation mix for 2018?

RESPONSE:
Please refer to Schedule 6.1 "Energy Sources" and Schedule 6.2 "Energy Sources % by Fuel Type" in FPL's Ten Year Power Plant Site Plan ("TYSP") 2016-2025 Report. These schedules show FPL's projected generation mix for 2018, without the incremental solar generation contemplated to be added under the SoBRA provision of the settlement agreement. While a new TYSP will not be available until early 2017, and will reflect updates to all assumptions, an additional 300 MW of solar in service for all of 2018 would be expected to produce approximately 680 GWh of generation, which would bring solar generation to about 1.1% of the total in 2018.

QUESTION:
Please explain why the Company changed the levels of interim net salvage for Plants Scherer and St. Johns River Power Park (SJRPP) in Exhibit D of the proposed Stipulation and Settlement from those filed in FPL's Second Notice of Identified Adjustments.

RESPONSE:
The estimates of interim net salvage for coal-fired production are the same as estimated in FPL's 2016 Depreciation Study (as reflected in the Second Notice of Identified Adjustments filed on June 6, 2016). However, the composite net salvage percentages for these plants have changed because of the change in the life span estimates included in the Proposed Settlement Agreement. As a result of longer life spans, a higher percentage of the plants will retire as interim retirements. This means that the interim net salvage estimates apply to a larger percentage of the plants, which in turn results in a higher negative composite net salvage estimate. The calculations of the composite net salvage percentages are provided in this response as Attachment No. 1. These are the same calculations as provided in Table 9 of the 2016 Depreciation Study (and provided as workpapers for the Second Notice of Identified Adjustments – Exhibit 483), but have been updated for the revised life span estimates for Scherer and SJRPP.

FLORIDA POWER AND LIGHT

CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2016
SETTLEMENT AGREEMENT

ACCOUNT		TERMINAL RETIREMENTS RETIREMENTS ($)	TERMINAL RETIREMENTS NET SALVAGE ($)	NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS ($)	INTERIM RETIREMENTS NET SALVAGE (%)	INTERIM RETIREMENTS NET SALVAGE ($)	TOTAL NET SALVAGE ($)	TOTAL RETIREMENTS	ESTIMATED NET SALVAGE (%)
(1)		(2)	(3)	(4)=(3)/(2)	(5)	(6)	(7)=-(5)x(6)	(8)=(3)+(7)	(9)=(2)+(5)	(10)=-(8)/(9)
STEAM PRODUCTION PLANT										
OIL AND GAS										
311	STRUCTURES AND IMPROVEMENTS	366,256,190	-	0	27,302,818	(15)	4,095,423	4,095,423	393,559,008	(1)
312	BOILER PLANT EQUIPMENT	680,539,776	-	0	128,040,158	(15)	19,206,024	19,206,024	808,579,935	(2)
314	TURBOGENERATOR UNITS	304,297,668	-	0	49,232,143	(5)	2,461,607	2,461,607	353,529,811	(1)
315	ACCESSORY ELECTRIC EQUIPMENT	83,266,772	-	0	10,647,282	(20)	2,129,456	2,129,456	93,914,054	(2)
316	MISCELLANEOUS EQUIPMENT	18,269,634	-	0	2,322,697	(5)	116,135	116,135	20,592,331	(1)
TOTAL OIL AND GAS		*1,452,630,041*	-		*217,545,098*		*28,008,645*	*28,008,645*	*1,670,175,139*	
COAL										
311	STRUCTURES AND IMPROVEMENTS	215,081,056	-	0	41,523,171	(15)	6,228,476	6,228,476	256,604,227	(2)
312	BOILER PLANT EQUIPMENT	524,502,885	-	0	436,636,187	(15)	65,495,428	65,495,428	961,139,071	(7)
314	TURBOGENERATOR UNITS	114,136,600	-	0	78,325,866	(5)	3,916,293	3,916,293	192,462,465	(2)
315	ACCESSORY ELECTRIC EQUIPMENT	57,923,439	-	0	27,737,082	(20)	5,547,416	5,547,416	85,660,521	(6)
316	MISCELLANEOUS EQUIPMENT	9,860,299	-	0	4,581,096	(5)	229,055	229,055	14,441,395	(2)
TOTAL COAL		*921,504,277*	-		*588,803,402*		*81,416,668*	*81,416,668*	*1,510,307,679*	
TOTAL STEAM PRODUCTION PLANT		**2,374,134,318**	-		**806,348,499**		**109,425,313**	**109,425,313**	**3,180,482,817**	
NUCLEAR PRODUCTION PLANT										
321	STRUCTURES AND IMPROVEMENTS	1,446,171,252	-	0	115,118,963	(10)	11,511,896	11,511,896	1,561,290,216	(1)
322	REACTOR PLANT EQUIPMENT	2,661,221,779	-	0	523,843,957	(15)	78,576,594	78,576,594	3,185,065,736	(2)
323	TURBOGENERATOR UNITS	1,724,472,141	-	0	427,675,972	0	-	-	2,152,348,113	0
324	ACCESSORY ELECTRIC EQUIPMENT	653,537,648	-	0	68,766,627	(10)	6,876,663	6,876,663	722,304,274	(1)
325	MISCELLANEOUS EQUIPMENT	88,389,716	-	0	32,621,745	(10)	3,262,174	3,262,174	121,011,461	(3)
TOTAL NUCLEAR PRODUCTION PLANT		**6,573,792,535**	-		**1,168,227,264**		**100,227,327**	**100,227,327**	**7,742,019,799**	
OTHER PRODUCTION PLANT										
SIMPLE CYCLE AND PEAKER PLANTS										
341	STRUCTURES AND IMPROVEMENTS	50,435,154	-	0	5,358,335	(25)	1,339,584	1,339,584	55,793,489	(2)
342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	30,138,011	-	0	10,356,732	(10)	1,035,673	1,035,673	40,494,743	(3)
343	PRIME MOVERS - GENERAL	299,282,958	-	0	103,786,799	(10)	10,378,680	10,378,680	403,069,757	(3)
343	PRIME MOVERS - CAPITALIZED SPARE PARTS	19,427,540	-	0	89,292,894	35	(31,252,513)	(31,252,513)	108,720,434	29
344	GENERATORS	78,786,272	-	0	12,711,682	(20)	2,542,336	2,542,336	91,497,954	(3)
345	ACCESSORY ELECTRIC EQUIPMENT	78,322,342	-	0	19,207,520	(10)	1,920,752	1,920,752	97,529,862	(2)
346	MISCELLANEOUS POWER PLANT EQUIPMENT	5,154,047	-	0	2,230,580	(5)	111,529	111,529	7,384,627	(2)
TOTAL SIMPLE CYCLE AND PEAKER PLANTS		*561,546,325*	-		*242,944,541*		*(13,923,959)*	*(13,923,959)*	*804,490,866*	
COMBINED CYCLE										
341	STRUCTURES AND IMPROVEMENTS	749,996,178	-	0	79,045,940	(25)	19,761,485	19,761,485	829,042,118	(2)
342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	301,734,076	-	0	120,004,250	(10)	12,000,425	12,000,425	421,738,326	(3)
343	PRIME MOVERS - GENERAL	3,338,498,964	-	0	1,275,634,167	(10)	127,563,417	127,563,417	4,614,133,130	(3)
343	PRIME MOVERS - CAPITALIZED SPARE PARTS	18,720,290	-	0	2,328,713,235	35	(815,049,632)	(815,049,632)	2,347,433,525	35
344	GENERATORS	639,365,489	-	0	123,643,588	(20)	24,728,718	24,728,718	763,009,077	(3)
345	ACCESSORY ELECTRIC EQUIPMENT	691,287,387	-	0	200,456,326	(10)	20,045,633	20,045,633	891,743,713	(2)
346	MISCELLANEOUS POWER PLANT EQUIPMENT	82,885,723	-	0	37,203,758	(5)	1,860,188	1,860,188	120,089,480	(2)
TOTAL COMBINED CYCLE		*5,822,488,106*	-		*4,164,701,263*		*(609,089,767)*	*(609,089,767)*	*9,987,189,370*	
TOTAL OTHER PRODUCTION PLANT		**6,384,034,431**	-		**4,407,646,804**		**(623,013,726)**	**(623,013,726)**	**10,791,680,236**	
GRAND TOTAL		**15,331,961,285**	-		**6,382,221,568**		**(413,361,086)**	**(413,361,086)**	**21,714,182,852**	

QUESTION:
Please explain why the Company changed the net salvage levels for Account Nos. 353, 354, 355, 356, 362, 364.1, 364.2, 365, 367.6, 369.1, 370, 370.1, and 390, in Exhibit D of the proposed Stipulation and Settlement from those filed in FPL's Second Notice of Identified Adjustments.

RESPONSE:
As described in the settlement testimony of FPL witness Ferguson, the signatories compromised on certain depreciation parameters as part of the overall Proposed Settlement Agreement. For the transmission, distribution and general plant functions this included less negative net salvage estimates. The compromise net salvage parameters generally reflect the positions of the intervenors and their witnesses in this proceeding, including South Florida Hospital and Healthcare Association witness Lane Kollen, Federal Executive Agencies witness Brian Andrews and Office of Public Counsel witness Jacob Pous (subsequently withdrawn). Ultimately, however, these are negotiated outcomes.

QUESTION:
Please explain why the Company changed the Survivor Curve estimates (column 3 of Exhibit D, Page 2 and 3 of 13, of the proposed Stipulation and Settlement) for Plants Scherer and SJRPP from those filed in FPL's Second Notice of Identified Adjustments.

RESPONSE:
The interim survivor curve estimates for Scherer and SJRPP are the same in Exhibit D as those included in FPL's Second Notice of Identified Adjustments filed on June 6, 2016. However, the probable retirement dates used in Exhibit D are those proposed by SFHHA witness Kollen and accepted by the Company as compromise.

QUESTION:
For the purposes of the following Interrogatory, please refer to the Stipulation and Settlement, page 19, lines 1-3 (unnumbered), specifically the clause "and up to $1,000 million of the theoretical depreciation reserve surplus effected by the depreciation rates set forth in Exhibit D..."

a. Given that the beginning of the currently proposed Stipulation and Settlement term is January 1, 2017, please elaborate on how the "$1,000 million of the theoretical depreciation reserve surplus", specifically projected at December 31, 2016, is "effected by the depreciation rates set forth in Exhibit D", presumably Column 6?

b. In so far as the proposed depreciation rates set forth in Exhibit D "effect" reserves post December 31, 2016, is this statement meant to imply that a reserve imbalance measurement not resulting from a Commission Order guide the Company's discretion as to the availability of a "theoretical depreciation reserve surplus" over the Minimum Term? Must there be a theoretical depreciation reserve "surplus" at any given time in order to amortize the full $1,000 million over the Minimum Term?

c. Will the balance of the amount specified on page 19, lines 1-3 remain in accumulated depreciation serving to reduce rate base over the Minimum Term until the time/period it is amortized?

d. If the response to 4c. is affirmative, may the Company at its discretion reverse any entries performed over the Minimum Term in a similar manner to that shown on Hearing Exhibit 401, BSP 419-420 (2012 Rate Case Settlement, dismantlement reserve flow-back)? If so, how, if at all, does the Company simultaneously adjust return on equity dollars for Reserve Amount flow-back reversals effecting prior total rate base amounts?

RESPONSE:
a. The compromise changes in depreciation parameters and resulting depreciation rates also result in a total theoretical reserve surplus of $1,070 million as shown in column 8 of Exhibit D. In general, the theoretical reserve imbalance will change if the depreciation parameters and rates change, which is what is reflected in Exhibit D.

b. The theoretical reserve surplus of $1,070 million in column 8 of Exhibit D is calculated based on the compromise changes in depreciation rates for which the signatories are seeking Commission approval as part of the Proposed Settlement Agreement. The theoretical reserve surplus is calculated at a point in time, in this case December 31, 2016. This amount is only impacted by any reserve amortized or reversed over the term of the Proposed Settlement Agreement pursuant to paragraph 12(c).

c. Yes, the amounts will remain in accumulated depreciation until they are amortized per the terms of the Proposed Settlement Agreement. This is the same treatment FPL has been

utilizing for its dismantlement reserve in its current stipulation and settlement agreement approved by the Commission in Docket No. 120015-EI.

d. Yes, the Company may reverse any entries performed over the minimum term, provided its retail jurisdictional adjusted return on equity stays within the proposed return on equity range of 9.6% - 11.6%. This is accomplished by evaluating FPL's return on equity on a monthly basis when preparing its earning surveillance report, which is based on a rolling monthly historical average. If the return on equity is above the range, then FPL will reverse any prior amortization utilized in order to bring the return on equity back into the range.

QUESTION:
Please explain why the Company changed the Survivor Curve estimates (column 3 of Settlement Exhibit D, Page 13 of 13) for Accounts Nos. 350.2, 353, 353.1, 354, 355, 356, 362, 364,1, 364.2, 365, 367.6, 367.7, 369.1, 373, and 392.3, in its proposed Settlement Agreement (Exhibit D) from those filed in FPL's Second Notice of Identified Adjustments.

RESPONSE:
As described in the settlement testimony of FPL witness Ferguson, the signatories compromised on certain depreciation parameters as part of the overall Proposed Settlement Agreement. For the transmission, distribution and general plant functions, this included longer estimated service life estimates. The compromise service life estimates generally reflect the positions of intervenors and their witnesses in this proceeding, including Federal Executive Agencies witness Brian Andrews and Office of Public Counsel witness Jacob Pous (subsequently withdrawn). These witnesses asserted that there is a trend toward longer service lives for these functions. Ultimately, however, these are negotiated outcomes.

QUESTION:

a. Do the "Annual Depreciation Rates" shown in Column (6) of Exhibit D to the proposed Stipulation and Settlement incorporate any book reserve reductions in the creation of the new "Reserve Amount" listed in Stipulation Item 12.(b)?

b. If the response to 536.a. is negative, please discuss why the Stipulation and Settlement depreciation rates are not being formulated using FPL's book reserve (at December 31, 2016) less the Reserve Amount listed in Stipulation Item 12.(b).

RESPONSE:

a. No, the depreciation rates do not incorporate reserve reductions because under the terms of the Proposed Settlement Agreement, the reserve amortization can be used at the Company's discretion, subject to the restrictions in paragraph 12(c).

b. As described in subpart (a), the Company is permitted to utilize the reserve amortization at its discretion. Any amounts that are amortized during the term of the Proposed Settlement Agreement will be removed from accumulated depreciation in the Company's next depreciation study.

QUESTION:
Referring to Paragraph 4(e) of the Stipulation and Settlement, please provide a discussion as to how the demand and energy charges were calculated for the commercial rate schedules.

RESPONSE:
FPL calculated demand and energy rates for the Stipulation and Settlement in the same way as the originally filed proposed rates. As discussed in witness Cohen's rebuttal testimony beginning on hearing transcript page 5309, line 21: "FPL began with present demand and energy rates and increased those rates by the same percentage to maintain the current relationship between demand and energy rates. FPL then adjusted on-peak energy charges to ensure revenue neutrality and to achieve target revenues. This approach was used in consideration of rate stability and the impact on customers with differing load factors with which this Commission has expressed concerns." (Official Hearing Transcript Pages 5309, Line 21 through 5310, Line 3)

QUESTION:
Referring to Paragraph 4(e) of the Stipulation and Settlement, please state the impact (in dollars) on the energy conservation cost recovery clause over the term of the settlement as a result of keeping the CILC/CDR credits as their current greater level (when compared to the credits proposed in the MFRs).

RESPONSE:

Year	$ Impact
2017	$22,968,764
2018	$23,295,967
2019	$23,770,008
2020	$24,311,617

Please note that the dollar impacts stated above are relative to FPL's filed MFRs and are not incremental to the rate levels under the current Settlement Agreement (current rates).

QUESTION:
Referring to Paragraph 4(e) of the settlement, please state the impact (in dollars) on the Company's energy conservation cost recovery clause 2017 estimates in Docket No. 160002-EI as a result of maintaining the CILC/CDR credits at their current level. Please provide the dollar impact by program (i.e. CILC and CDR) and give the total impact.

RESPONSE:

2017	$ Impact
CDR Credits	$7,421,475
CILC Credits	$15,547,289
Total	$22,968,764

Please note that the dollar impacts stated above are relative to FPL's filed MFRs and are not incremental to the rate levels under the current Settlement Agreement (current rates).

QUESTION:
Referring to Paragraph 4(e) of the settlement, please provide the conservation cost recovery factors for each rate class for the Company's energy conservation cost recovery clause (Docket No. 160002-EI) that would result from maintaining the CILC/CDR credits at their current level. Provide conservation cost recovery factors for each rate class calculated using each of the following two production cost allocation methodologies:

a. 12 CP and $1/13^{th}$
b. 12 CP and 25 percent

RESPONSE:
a. 2017 ECCR factors including current level CILC/CDR credits and calculated based on 12 CP and $1/13^{th}$ cost allocation method

RATE CLASS	Conservation Recovery Factor ($/kw) (i)	Conservation Recovery Factor ($/kwh) (j)	RDC ($/KW) (k)	SDD ($/KW) (l)
RS1/RTR1	-	0.00150	-	-
GS1/GST1	-	0.00140	-	-
GSD1/GSDT1/HLFT1	0.48	-	-	-
OS2	-	0.00110	-	-
GSLD1/GSLDT1/CS1/CST1/HLFT2	0.53	-	-	-
GSLD2/GSLDT2/CS2/CST2/HLFT3	0.55	-	-	-
GSLD3/GSLDT3/CS3/CST3	0.56	-	-	-
SST1T	-	-	$0.06	$0.03
SST1D1/SST1D2/SST1D3	-	-	$0.06	$0.03
CILC D/CILC G	0.62	-	-	-
CILC T	0.60	-	-	-
MET	0.60	-	-	-
OL1/SL1/SL1M/PL1	-	0.00054	-	-
SL2/SL2M/GSCU1	-	0.00109	-	-

b. 2017 ECCR factors including current level CILC/CDR credits and calculated based on 12 CP and 25 percent cost allocation method

RATE CLASS	Conservation Recovery Factor ($/kw) [(i)]	Conservation Recovery Factor ($/kwh) [(j)]	RDC ($/KW) [(k)]	SDD ($/KW) [(l)]
RS1/RTR1	-	0.00148	-	-
GS1/GST1	-	0.00140	-	-
GSD1/GSDT1/HLFT1	0.48	-	-	-
OS2	-	0.00115	-	-
GSLD1/GSLDT1/CS1/CST1/HLFT2	0.54	-	-	-
GSLD2/GSLDT2/CS2/CST2/HLFT3	0.57	-	-	-
GSLD3/GSLDT3/CS3/CST3	0.58	-	-	-
SST1T	-	-	$0.06	$0.03
SST1D1/SST1D2/SST1D3	-	-	$0.06	$0.03
CILC D/CILC G	0.64	-	-	-
CILC T	0.63	-	-	-
MET	0.61	-	-	-
OL1/SL1/SL1M/PL1	-	0.00070	-	-
SL2/SL2M/GSCU1	-	0.00115	-	-

QUESTION:
Referring to Exhibit TCC-10 of the direct testimony of witness Cohen filed in conjunction with the proposed Stipulation and Settlement, please state the assumptions used for the clause factors used in the bill calculations (e.g., 12 CP 1/13 or 12 CP 25 in environmental, conservation and capacity clauses; with or without WCEC-3 revenue requirements for capacity clause; CILC/CDR credits as proposed in rate case or as proposed in Stipulation and Settlement for the conservation clause; etc.).

RESPONSE:
Regarding the bill calculations in Exhibit TCC-10, the 12 CP and 1/13 method was used in calculating environmental, conservation and capacity clauses. The capacity clause was also calculated without WCEC3 revenue requirements. Those revenue requirements are included in base charges.

The conservation clause was calculated with the CILC/CDR credits as proposed in the original filing of the rate case for 2017. As shown in FPL's response to Staff's Forty-Third Set of Interrogatories No. 507, the Conservation Clause would increase approximately 23 cents for the typical 1,000 kWh residential bill in 2017 relative to the filed MFRs. The conservation clause factors for 2018-2020 include the higher level of credits, based on maintaining the existing credit levels under the current Settlement Agreement.

QUESTION:
Please describe the impact the proposed Settlement and Stipulation will have on the Company's request, per its 2016 Rate Petition, to move certain CWIP projects from base rates to either the Energy Conservation Cost Recovery Clause or the Environmental Cost Recovery Clause.

RESPONSE:
Per paragraph 2 of the Proposed Stipulation and Settlement Agreement ("the Agreement"), FPL's filed FPSC and Company Adjustments reflected on MFRs B-2, C-3, and D-1a, as revised by FPL's filed notices of identified adjustments, are deemed approved except as otherwise noted in other sections of the Agreement. The only Company Adjustments which are modified as part of the Agreement are the calculation of depreciation accruals and amortization of capital recovery schedules. Therefore, FPL's proposed Company Adjustment to move all clause-related CWIP from CWIP in rate base to each respective cost recovery clause reflected on MFR B-2 is deemed approved as part of the Agreement.

QUESTION:
Referring to Paragraph 4(f) of the proposed Stipulation and Settlement, please explain whether the "negotiated methodology for allocating distribution plant" differs from the methodology for allocating distribution plant contained in the MFRs and described by witness Deaton on pages 24-25 of her direct testimony.

RESPONSE:
Yes, the negotiated methodology for allocating distribution plant differs from that used in the MFRs. The negotiated method reflects consideration of the economic impact of an alternative method approved by the Commission in prior settlements. The results are reflected in FPL's response to Staff's Forty-Third Set of Interrogatories No. 544.

QUESTION:
Referring to Paragraph 4(f) of the proposed Stipulation and Settlement, please show the impact on rate class revenue requirements, if any, due to the methodology for allocating distribution plant contained in the settlement (when compared to the allocation of distribution plant proposed in the MFRs). Provide the information in the same format as impacts on rate class revenue requirements were shown in Exhibits RBD-9 and RBD-10 of the rebuttal testimony of witness Deaton.

RESPONSE:
Please see table below.

Impact of Distribution Allocation on Rate Class Revenue Requirements

For the Test Year 2017

($ Millions)

Line	(1) Rate Class	(2) Target Revenue Requirements with MFR Distribution Allocation [1]	(3) Target Revenue Requirements with Settlement Distribution Allocation [1]	(4) Increase / (Decrease) (3) - (2)	(5) Percent (4) / (2)
1	RS(T)-1	3,670.1	3,729.8	59.8	1.6%
2	GS(T)-1	362.2	369.7	7.5	2.1%
3	GSCU-1	3.5	4.0	0.4	12.5%
4	GSD(T)-1	1,235.2	1,194.3	(40.9)	-3.3%
5	GSLD(T)-1	492.0	473.4	(18.6)	-3.8%
6	GSLD(T)-2	98.4	94.5	(3.8)	-3.9%
7	GSLD(T)-3	5.1	5.1	-	0.0%
8	CILC-1D	104.0	100.1	(4.0)	-3.8%
9	CILC-1G	4.2	4.0	(0.1)	-3.3%
10	CILC-1T	42.4	42.4	-	0.0%
11	OL-1	11.6	13.4	1.7	14.9%
12	OS-2	1.3	1.1	(0.2)	-14.8%
13	SL-1	90.0	88.6	(1.4)	-1.6%
14	SL-2	1.3	1.2	(0.0)	-3.0%
15	MET	4.3	4.0	(0.2)	-5.6%
16	SST-DST	0.9	0.7	(0.1)	-12.1%
17	SST-TST	2.5	2.5	-	0.0%
	Total Revenues from Sales	**6,129.1**	**6,129.1**	**0.0**	**0.0%**
	Other Operating Revenues [2]	193.1	193.1	-	0.0%
	Total Operating Revenues	**6,322.2**	**6,322.2**	**0.0**	**0.0%**

Notes:

(1) The cost of service reflects the settlement allocations of 12CP & 1/13th for production and 12CP for transmission

(2) Includes $3.1MM of interchange revenue previously reflected in Revenues from Sales

Totals may not add due to rounding.

QUESTION:
Referring to Paragraph 4(f) of the proposed Stipulation and Settlement, please show how the revenue increases for 2017 and 2018 are allocated to the rate classes. Please provide the information in the same format as MFR Schedule E-8.

RESPONSE:
Attachment No. 1 to this response includes the proposed Stipulation and Settlement revenue increases for 2017 and 2018 by rate class in the same format as MFR Schedule E-8.

Florida Power & Light Company
Docket No. 160021-EI
Staff's Forty-Third Set of Interrogatories
Interrogatory No. 545
Attachment No. 1
Page 1 of 2

Schedule: E-8

COMPANY-PROPOSED ALLOCATION OF THE RATE INCREASE BY RATE CLASS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

EXPLANATION: Provide a schedule which shows the company-proposed increase in revenue by rate schedule and the present and company-proposed class rates of return under the proposed cost of service study. Provide justification for every class not left at the system rate of return. If the increase from service charges by rate class does not equal that shown on Schedule E-13b or if the increase from sales of electricity does not equal that shown on Schedule E-13a, provide an explanation.

Type of Data Shown:
X Projected Test Year Ended: 12/31/17
_ Prior Year Ended: __/__/__
_ Historical Test Year Ended: __/__/__
_ Projected Subsequent Year Ended __/__/__
Witness: Tiffany C. Cohen

($000 WHERE APPLICABLE)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Rate Class	Present ROR	Present Index	Present Class Operating Revenue	Increase from Service Charges	Increase from Sales of Electricity	Increase from Unbilled	Total Increase	Company Proposed ROR	Company Proposed Index	% Increase With Adjustment Clauses	% Increase Without Adjustment Clauses
1	CILC-1D	4.29%	86%	89,031	2	9,565	1	9,568	5.40%	94%	4.8%	10.7%
2	CILC-1G	5.94%	119%	4,161	0	102	0	102	6.24%	109%	1.2%	2.5%
3	CILC-1T	3.88%	78%	36,305	0	4,826	1	4,827	5.23%	91%	5.0%	13.3%
4	GS(T)-1	5.71%	115%	382,170	-29	7,065	3	7,039	5.94%	104%	1.1%	1.8%
5	GSCU-1	6.40%	129%	4,336	2	108	0	110	6.74%	118%	1.5%	2.5%
6	GSD(T)-1	5.18%	104%	1,156,690	105	65,893	13	66,012	5.82%	102%	2.9%	5.7%
7	GSLD(T)-1	3.48%	70%	387,313	15	39,947	5	39,968	4.45%	78%	4.8%	10.3%
8	GSLD(T)-2	3.73%	75%	79,612	3	8,625	1	8,630	4.80%	84%	4.7%	10.8%
9	GSLD(T)-3	4.44%	89%	4,621	0	656	0	656	5.93%	104%	5.6%	14.2%
10	MET	5.92%	119%	4,140	0	120	0	120	6.27%	109%	1.5%	2.9%
11	OL-1	6.27%	126%	14,933	15	392	0	407	6.60%	115%	2.1%	2.7%
12	OS-2	4.31%	87%	1,009	0	86	0	86	5.19%	91%	5.7%	8.5%
13	RS(T)-1	5.05%	101%	3,658,749	-4,002	264,397	29	260,425	5.85%	102%	4.2%	7.1%
14	SL-1	6.13%	123%	92,363	2	1,878	0	1,880	6.42%	112%	1.6%	2.0%
15	SL-2	8.49%	171%	1,525	0	43	0	43	8.91%	156%	1.5%	2.8%
16	SST-DST	6.51%	131%	814	0	26	0	26	6.91%	121%	1.5%	3.2%
17	SST-TST	14.42%	290%	4,433	0	102	0	103	14.90%	260%	1.3%	2.3%
18	TOTAL RETAIL	4.97%	100%	5,922,205	-3,885	403,829	55	400,000	5.73%	100%	3.8%	6.8%
19												
20										1.5 X	5.7%	
21										Max	5.7%	
22												
23												
24												
25												
26												
27												
28												
29	TOTAL MAY NOT ADD DUE TO ROUNDING.											
30												
31												
32												
33												
34												
35												

Supporting Schedules: E-1, E-5

Recap Schedules:

Schedule: E-8
2018 SUBSEQUENT YEAR ADJUSTMENT

COMPANY-PROPOSED ALLOCATION OF THE RATE INCREASE BY RATE CLASS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

EXPLANATION: Provide a schedule which shows the company-proposed increase in revenue by rate schedule and the present and company-proposed class rates of return under the proposed cost of service study. Provide justification for every class not left at the system rate of return. If the increase from service charges by rate class does not equal that shown on Schedule E-13b or if the increase from sales of electricity does not equal that shown on Schedule E-13a, provide an explanation.

Type of Data Shown:
_ Projected Test Year Ended: __/__/__
_ Prior Year Ended: __/__/__
_ Historical Test Year Ended: __/__/__
X Projected Subsequent Year Ended 12/31/18
Witness: Tiffany C. Cohen

($000 WHERE APPLICABLE)

Line No.	(1) Rate Class	(2) Present ROR	(3) Present Index	(4) Present Class Operating Revenue	(5) Increase from Service Charges	(6) Increase from Sales of Electricity	(7) Increase from Unbilled	(8) Total Increase	(9) Company Proposed ROR	(10) Company Proposed Index	(11) % Increase With Adjustment Clauses	(12) % Increase Without Adjustment Clauses
1	CILC-1D	4.05%	87%	89,002	2	13,008	4	13,014	5.54%	96%	6.4%	14.6%
2	CILC-1G	5.65%	121%	4,157	0	173	0	174	6.14%	107%	2.0%	4.2%
3	CILC-1T	3.74%	80%	36,658	0	6,214	2	6,217	5.45%	95%	6.2%	17.0%
4	GS(T)-1	5.30%	114%	384,745	-7	20,991	9	20,994	5.93%	103%	3.2%	5.5%
5	GSCU-1	5.85%	126%	4,390	2	117	0	120	6.20%	108%	1.6%	2.7%
6	GSD(T)-1	4.91%	106%	1,162,082	107	97,453	40	97,599	5.83%	101%	4.2%	8.4%
7	GSLD(T)-1	3.27%	70%	389,253	15	59,831	16	59,862	4.68%	81%	7.0%	15.4%
8	GSLD(T)-2	3.53%	76%	79,483	3	13,048	4	13,055	5.11%	89%	7.0%	16.4%
9	GSLD(T)-3	4.35%	94%	4,690	0	682	0	682	5.87%	102%	5.6%	14.5%
10	MET	5.64%	121%	4,141	0	141	0	141	6.04%	105%	1.7%	3.4%
11	OL-1	8.45%	182%	18,715	15	(3,278)	0	(3,263)	5.97%	104%	-13.9%	-17.4%
12	OS-2	3.73%	80%	1,010	0	130	0	130	5.00%	87%	8.5%	12.9%
13	RS(T)-1	4.68%	101%	3,687,404	-3,918	406,060	88	402,230	5.87%	102%	6.4%	10.9%
14	SL-1	5.83%	125%	94,993	2	2,120	1	2,123	6.13%	106%	1.7%	2.2%
15	SL-2	8.15%	175%	1,557	0	45	0	46	8.58%	149%	1.5%	2.9%
16	SST-DST	6.01%	129%	814	0	26	0	26	6.39%	111%	1.6%	3.2%
17	SST-TST	14.28%	307%	4,435	0	136	0	136	14.90%	259%	1.7%	3.1%
18	TOTAL RETAIL	4.65%	100%	5,967,529	-3,777	616,897	165	613,284	5.76%	100%	5.7%	10.3%
19												
20	.									1.5 X	8.5%	
21	.									Max	8.5%	
22												
23												
24												
25												
26												
27												
28												
29												
30	TOTAL MAY NOT ADD DUE TO ROUNDING.											
31	2018 present revenues for OL-1 was overstated by ~$3.8M (KO-20); this was corrected in the proposed settlement increase.											
32												
33												
34												
35												

Supporting Schedules: E-1, E-5

Recap Schedules:

QUESTION:
The proposed Stipulation and Settlement states that the Company and interested Parties to the proposed Stipulation and Settlement will request a Commission workshop to consider a DSM pilot Opt-Out program. Please describe the Parties' intent of the workshop, including which rate class(es)/customer group(s) would be considered in this discussion.

RESPONSE:
FPL envisions that the goal of the workshop would be to provide a forum for the Commission to take further input on the material issues concerning a possible DSM Opt-Out Pilot program including, without limitation, eligibility criteria (which rate classes/customer groups), verification procedures, cost recovery and other implementation issues.

QUESTION:
The proposed Stipulation and Settlement states that the Company and interested Parties to the stipulation will request a Commission workshop to consider a DSM pilot Opt-Out program. Do the Parties to the proposed Stipulation and Settlement anticipate providing a draft proposal, or focused itinerary, for the workshop discussion? If so, please describe any preliminary dialogue or agreements concerning the workshop's goal.

RESPONSE:
As noted in FPL's response to Staff Forty-Third Set of Interrogatories No. 546, FPL envisions that the goal of the workshop would be to provide a forum for the Commission to take further input on the material issues concerning a possible DSM Opt-Out Pilot program including, without limitation, eligibility criteria, verification procedures, cost recovery and other implementation issues. The Parties to the proposed Settlement Agreement have reached no agreement as to the specific topics to be addressed or an itinerary for the workshop, but would work with Staff to develop a focused itinerary for the workshop consistent with the general areas issues identified above.

QUESTION:

a. Regarding Paragraph 4.a. of the Stipulation and Settlement, the projected 2017 billing determinants set forth in Schedules E-13c and E-13d filed with the 2016 Rate Petition were used to determine the base rates and service charges. Why were the revised projections of energy forecasts identified by the Company in the 1st Notice of Identified Adjustments, Items 4 and 6, as further specified in Exhibit 452, not incorporated into the calculation of billing determinants, and thus the rates appearing in Exhibit C of the Stipulation and Settlement?

b. How did the use of the 2016 Rate Petition billing determinants, rather than billing determinants which comport with Exhibit 452, impact the rates appearing in Exhibit C of the proposed Stipulation and Settlement?

RESPONSE:

a. and b. The billing determinants used in final rate design for the Stipulation and Settlement Agreement were as filed originally by FPL. The changes as identified on the First Notice of Identified Adjustments filed on May 3, 2016, would not have a material effect on the rates determined under the Agreement. Specifically, adjustment 6 has no impact on billing determinants and as noted in the First Notice of Identified Adjustments. The impact of adjustment 4 on billing determinants is minimal, increasing billed sales in 2017 by 0.1 percent and 2018 by 0.2 percent.

DECLARATION

I sponsored the answers to Interrogatory Nos. 507-509, 511, 520, 524, 537-541, 543-545 and 548 from Staff's 43rd Set of Interrogatories to Florida Power & Light Company in Docket No. 160021-EI, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration and the interrogatory answers identified above, and that the facts stated therein are true.

Signature

Name: Tiffany C. Cohen

Date: 10/17/16

DECLARATION

I sponsored the answers to Interrogatory Nos. 510, 512-514, 531-536 and 542 from Staff's 43rd Set of Interrogatories to Florida Power & Light Company in Docket No. 160021-EI, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration and the interrogatory answers identified above, and that the facts stated therein are true.

Signature

Name: Keith Ferguson

Date: 10/17/2016

DECLARATION

I sponsored the answers to Interrogatory Nos. 515-519, 523, 530, 546 and 547 from Staff's 43rd Set of Interrogatories to Florida Power & Light Company in Docket No. 160021-EI, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration and the interrogatory answers identified above, and that the facts stated therein are true.

Robert Barrett

Signature

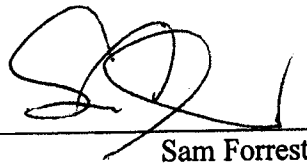
Name: Robert E. Barrett, Jr.

Date: 10/17/16

DECLARATION

I sponsored the answers to Interrogatory Nos. 521 through 522 and 525 through 529 from Staff's Forty-Third Set of Interrogatories to Florida Power & Light Company in Docket No. 160021-EI, and that the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration and the interrogatory answers identified above, and that the facts stated therein are true.



Sam Forrest

Date: 10/14/16

QUESTION:
Please provide a workable Excel spreadsheet/file of FPL's average service lives and remaining lives, per the proposed Stipulation and Settlement, for all Plants Scherer and SJRPP accounts, Transmission Plant, Distribution Plant, and General Plant, if different than those shown on Exhibit 331, Attachment No. 2.

RESPONSE:
Please see Attachment Nos. 1 and 2 to this response. Attachment No.2 is a workable Excel file of Exhibit KF-9 to FPL witness Ferguson's settlement testimony, which is a summary of all of the changes in the depreciation parameters (lives and net salvage) from those shown in Exhibit 331, Attachment No. 2.

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016
SETTLEMENT AGREEMENT

STAFF 001186
FPL RC-16

	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
STEAM PRODUCTION PLANT									
MANATEE STEAM PLANT									
MANATEE COMMON									
311 STRUCTURES AND IMPROVEMENTS	06-2028	80 - R2 *	(1)	112,114,271	73,128,598	40,106,815	11.26	3,555,569	3.17
312 BOILER PLANT EQUIPMENT	06-2028	50 - S0 *	(2)	7,715,826	1,329,813	6,540,127	11.13	587,612	7.62
314 TURBOGENERATOR UNITS	06-2028	55 - R0.5 *	(1)	9,652,310	7,857,288	2,091,545	10.74	194,743	2.02
315 ACCESSORY ELECTRIC EQUIPMENT	06-2028	65 - S0 *	(2)	9,646,848	7,389,490	2,450,295	10.86	225,626	2.34
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2028	65 - R0.5 *	(1)	2,450,703	1,919,506	555,705	10.92	50,889	2.08
TOTAL MANATEE COMMON				*141,579,760*	*91,424,696*	*51,744,487*	*11.21*	*4,614,439*	*3.26*
MANATEE UNIT 1									
311 STRUCTURES AND IMPROVEMENTS	06-2028	80 - R2 *	(1)	6,836,328	5,584,432	1,320,260	11.12	118,728	1.74
312 BOILER PLANT EQUIPMENT	06-2028	50 - S0 *	(2)	181,481,969	93,495,502	91,616,107	10.89	8,412,866	4.64
314 TURBOGENERATOR UNITS	06-2028	55 - R0.5 *	(1)	72,660,531	41,616,767	31,770,370	10.86	2,925,448	4.03
315 ACCESSORY ELECTRIC EQUIPMENT	06-2028	65 - S0 *	(2)	14,261,784	8,023,680	6,523,339	11.12	586,631	4.11
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2028	65 - R0.5 *	(1)	3,924,407	2,278,883	1,684,788	10.97	153,580	3.91
TOTAL MANATEE UNIT 1				*279,165,019*	*150,999,264*	*132,914,844*	*10.90*	*12,197,253*	*4.37*
MANATEE UNIT 2									
311 STRUCTURES AND IMPROVEMENTS	06-2028	80 - R2 *	(1)	4,986,744	4,017,696	1,018,916	11.15	91,383	1.83
312 BOILER PLANT EQUIPMENT	06-2028	50 - S0 *	(2)	183,957,418	87,494,700	100,141,866	10.92	9,170,501	4.99
314 TURBOGENERATOR UNITS	06-2028	55 - R0.5 *	(1)	70,765,361	42,942,308	28,530,727	10.85	2,629,560	3.72
315 ACCESSORY ELECTRIC EQUIPMENT	06-2028	65 - S0 *	(2)	12,273,816	8,398,866	8,120,427	11.14	549,410	4.48
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2028	65 - R0.5 *	(1)	3,453,762	1,668,499	1,819,820	10.99	165,589	4.79
TOTAL MANATEE UNIT 2				*275,437,142*	*142,522,068*	*137,631,756*	*10.92*	*12,606,443*	*4.58*
TOTAL MANATEE STEAM PLANT				***696,181,920***	***384,946,028***	***322,291,087***	*10.96*	***29,418,135***	*4.23*
MARTIN STEAM PLANT									
MARTIN COMMON									
311 STRUCTURES AND IMPROVEMENTS	06-2031	80 - R2 *	(1)	241,950,141	158,600,994	85,768,849	14.04	6,108,878	2.52
312 BOILER PLANT EQUIPMENT	06-2031	50 - S0 *	(2)	7,068,506	2,944,759	4,285,118	13.57	314,305	4.45
314 TURBOGENERATOR UNITS	06-2031	55 - R0.5 *	(1)	27,474,257	14,912,384	12,836,615	13.43	955,816	3.48
315 ACCESSORY ELECTRIC EQUIPMENT	06-2031	65 - S0 *	(2)	10,295,313	5,435,309	5,065,911	13.78	367,828	3.57
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2031	65 - R0.5 *	(1)	3,888,459	1,913,639	2,013,704	13.67	147,308	3.79
TOTAL MARTIN COMMON				*290,676,676*	*183,807,084*	*109,949,997*	*13.93*	*7,893,935*	*2.72*
MARTIN PIPELINE									
312 BOILER PLANT EQUIPMENT	06-2031	50 - S0 *	0	370,942	370,942	-	13.04	-	0.00
TOTAL MARTIN PIPELINE				*370,942*	*370,942*	-		-	*0.00*
MARTIN UNIT 1									
311 STRUCTURES AND IMPROVEMENTS	06-2031	80 - R2 *	(1)	16,404,881	10,400,297	6,168,431	14.03	439,660	2.68
312 BOILER PLANT EQUIPMENT	06-2031	50 - S0 *	(2)	212,830,965	67,824,020	129,463,564	13.44	9,632,706	4.53
314 TURBOGENERATOR UNITS	06-2031	55 - R0.5 *	(1)	90,120,383	50,446,065	40,573,522	13.44	3,018,863	3.35
315 ACCESSORY ELECTRIC EQUIPMENT	06-2031	65 - S0 *	(2)	24,391,137	14,440,333	10,438,627	13.72	760,833	3.12
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2031	65 - R0.5 *	(1)	3,594,185	1,758,500	1,871,607	13.67	136,913	3.81
TOTAL MARTIN UNIT 1				*347,341,330*	*164,671,214*	*188,515,751*	*13.48*	*13,988,975*	*4.03*
MARTIN UNIT 2									
311 STRUCTURES AND IMPROVEMENTS	06-2031	80 - R2 *	(1)	11,266,842	7,818,893	3,760,818	13.98	269,000	2.39
312 BOILER PLANT EQUIPMENT	06-2031	50 - S0 *	(2)	215,154,508	84,744,456	134,713,142	13.48	9,993,557	4.64
314 TURBOGENERATOR UNITS	06-2031	55 - R0.5 *	(1)	82,856,949	30,043,134	53,642,385	13.52	3,967,632	4.79
315 ACCESSORY ELECTRIC EQUIPMENT	06-2031	65 - S0 *	(2)	23,045,156	12,167,493	11,338,566	13.83	819,853	3.56
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2031	65 - R0.5 *	(1)	3,280,816	1,374,870	1,938,954	13.71	141,426	4.31
TOTAL MARTIN UNIT 2				*335,604,270*	*135,948,844*	*205,393,665*	*13.52*	*15,191,468*	*4.53*
TOTAL MARTIN STEAM PLANT				***973,993,219***	***484,797,884***	***503,859,413***	*13.59*	***37,074,378***	*3.81*

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016 SETTLEMENT AGREEMENT

STAFF 001166
FPL RC-16

	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
SCHERER STEAM PLANT									
SCHERER COAL CARS									
312 BOILER PLANT EQUIPMENT	06-2052	50 - S0 *	0	33,149,442	33,149,442	-	26.99	-	0.00
TOTAL SCHERER COAL CARS				*33,149,442*	*33,149,442*	-	*26.99*	-	*0.00*
SCHERER COMMON									
311 STRUCTURES AND IMPROVEMENTS	06-2052	80 - R2 *	(2)	39,391,667	20,717,188	19,462,312	32.80	593,363	1.51
312 BOILER PLANT EQUIPMENT	06-2052	50 - S0 *	(7)	25,844,055	12,070,575	15,582,564	27.09	575,215	2.23
314 TURBOGENERATOR UNITS	06-2052	55 - R0.5 *	(2)	4,336,718	1,830,764	2,592,689	28.74	90,212	2.08
315 ACCESSORY ELECTRIC EQUIPMENT	06-2052	65 - S0 *	(6)	1,226,257	679,212	620,620	29.44	21,081	1.72
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2052	65 - R0.5 *	(2)	3,659,825	1,735,162	1,997,860	30.27	66,001	1.80
TOTAL SCHERER COMMON				*74,458,521*	*37,032,900*	*40,256,045*	*29.91*	*1,345,872*	*1.81*
SCHERER COMMON UNIT 3 AND 4									
311 STRUCTURES AND IMPROVEMENTS	06-2052	80 - R2 *	(2)	2,999,449	1,646,858	1,412,580	32.67	43,238	1.44
312 BOILER PLANT EQUIPMENT	06-2052	50 - S0 *	(7)	22,335,988	9,614,113	14,285,373	27.56	518,337	2.32
314 TURBOGENERATOR UNITS	06-2052	55 - R0.5 *	(2)	2,831,158	224,639	2,663,142	30.41	87,575	3.09
315 ACCESSORY ELECTRIC EQUIPMENT	06-2052	65 - S0 *	(6)	2,818,575	245,786	2,741,903	32.32	84,836	3.01
TOTAL SCHERER COMMON UNIT 3 AND 4				*30,985,149*	*11,731,396*	*21,102,998*	*28.75*	*733,986*	*2.37*
SCHERER UNIT 4									
311 STRUCTURES AND IMPROVEMENTS	06-2052	80 - R2 *	(2)	159,104,427	39,437,115	122,849,401	33.59	3,657,321	2.30
312 BOILER PLANT EQUIPMENT	06-2052	50 - S0 *	(7)	671,515,648	178,043,157	540,478,587	28.82	18,753,594	2.79
314 TURBOGENERATOR UNITS	06-2052	55 - R0.5 *	(2)	122,853,491	58,668,053	66,642,507	28.84	2,326,903	1.89
315 ACCESSORY ELECTRIC EQUIPMENT	06-2052	65 - S0 *	(6)	49,374,419	14,135,035	38,201,850	31.07	1,229,541	2.49
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2052	65 - R0.5 *	(2)	5,117,266	2,275,999	2,943,613	30.59	96,228	1.88
TOTAL SCHERER UNIT 4				*1,007,965,252*	*292,559,359*	*771,115,958*	*29.59*	*26,063,587*	*2.59*
TOTAL SCHERER STEAM PLANT				***1,146,558,365***	***374,473,097***	***832,475,001***	***29.58***	***28,143,445***	***2.45***

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016 SETTLEMENT AGREEMENT

STAFF 001166
FPL RC-16

	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
SJRPP STEAM PLANT									
SJRPP COAL AND LIMESTONE									
311 STRUCTURES AND IMPROVEMENTS	06-2052	80 - R2 *	(2)	3,562,391	1,817,206	1,816,433	32.22	56,376	1.58
312 BOILER PLANT EQUIPMENT	06-2052	50 - S0 *	(7)	30,883,389	15,259,114	17,786,112	25.56	695,857	2.25
315 ACCESSORY ELECTRIC EQUIPMENT	06-2052	65 - S0 *	(6)	3,773,252	2,142,570	1,857,077	28.78	64,527	1.71
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2052	65 - R0.5 *	(2)	300,302	161,831	144,477	29.37	4,919	1.64
TOTAL SJRPP COAL AND LIMESTONE				*38,519,334*	*19,380,721*	*21,604,099*	*26.29*	*821,679*	*2.13*
SJRPP COAL CARS									
312 BOILER PLANT EQUIPMENT	06-2052	50 - S0 *	0	52,105	52,105	-	25.37	-	0.00
TOTAL SJRPP COAL CARS				*52,105*	*52,105*	-	*17.84*	-	*0.00*
SJRPP COMMON									
311 STRUCTURES AND IMPROVEMENTS	06-2052	80 - R2 *	(2)	33,146,529	22,171,912	11,637,546	32.27	360,631	1.09
312 BOILER PLANT EQUIPMENT	06-2052	50 - S0 *	(7)	3,894,843	2,563,488	1,390,014	26.06	53,339	1.44
314 TURBOGENERATOR UNITS	06-2052	55 - R0.5 *	(2)	2,497,878	1,684,864	862,972	27.59	31,278	1.25
315 ACCESSORY ELECTRIC EQUIPMENT	06-2052	65 - S0 *	(6)	5,833,698	3,990,701	2,193,019	28.98	75,674	1.30
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2052	65 - R0.5 *	(2)	1,598,862	1,008,658	624,182	29.83	20,925	1.31
TOTAL SJRPP COMMON				*46,771,810*	*31,417,602*	*16,707,735*	*30.83*	*541,847*	*1.16*
SJRPP GYPSUM AND ASH									
311 STRUCTURES AND IMPROVEMENTS	06-2052	80 - R2 *	(2)	2,172,989	1,122,277	1,094,172	32.29	33,886	1.56
312 BOILER PLANT EQUIPMENT	06-2052	50 - S0 *	(7)	17,085,257	9,494,175	8,767,050	25.31	347,177	2.03
315 ACCESSORY ELECTRIC EQUIPMENT	06-2052	65 - S0 *	(6)	52,571	31,682	24,044	29.32	820	1.56
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2052	65 - R0.5 *	(2)	154,892	64,476	93,513	30.16	3,101	2.00
TOTAL SJRPP GYPSUM AND ASH				*19,465,709*	*10,712,610*	*9,998,779*	*25.97*	*384,984*	*1.98*
SJRPP UNIT 1									
311 STRUCTURES AND IMPROVEMENTS	06-2052	80 - R2 *	(2)	9,049,629	6,497,954	2,732,668	31.99	85,423	0.94
312 BOILER PLANT EQUIPMENT	06-2052	50 - S0 *	(7)	99,626,681	50,079,303	56,521,246	26.80	2,109,002	2.12
314 TURBOGENERATOR UNITS	06-2052	55 - R0.5 *	(2)	31,463,410	15,259,034	16,833,644	28.76	585,314	1.86
315 ACCESSORY ELECTRIC EQUIPMENT	06-2052	65 - S0 *	(6)	12,475,837	7,908,663	5,315,725	29.18	182,170	1.46
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2052	65 - R0.5 *	(2)	2,036,425	1,391,601	687,593	29.55	23,269	1.14
TOTAL SJRPP UNIT 1				*154,653,983*	*81,136,555*	*82,090,876*	*27.50*	*2,985,178*	*1.93*
SJRPP UNIT 2									
311 STRUCTURES AND IMPROVEMENTS	06-2052	80 - R2 *	(2)	7,177,145	4,116,166	3,204,522	32.05	99,985	1.39
312 BOILER PLANT EQUIPMENT	06-2052	50 - S0 *	(7)	90,153,231	39,507,420	56,956,537	26.84	2,122,077	2.35
314 TURBOGENERATOR UNITS	06-2052	55 - R0.5 *	(2)	28,479,810	10,690,425	18,358,981	28.84	636,580	2.24
315 ACCESSORY ELECTRIC EQUIPMENT	06-2052	65 - S0 *	(6)	10,105,912	5,314,628	5,397,638	29.08	185,613	1.84
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2052	65 - R0.5 *	(2)	1,571,822	869,236	734,022	29.58	24,815	1.58
TOTAL SJRPP UNIT 2				*137,487,920*	*60,497,875*	*84,651,700*	*27.58*	*3,069,070*	*2.23*
TOTAL SJRPP STEAM PLANT				***396,950,861***	***203,197,468***	***215,053,189***	***27.56***	***7,802,758***	***1.97***
TOTAL STEAM PRODUCTION				**3,213,684,365**	**1,447,414,477**	**1,873,678,690**	***18.29***	**102,438,716**	***3.19***

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016 SETTLEMENT AGREEMENT

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	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
NUCLEAR PRODUCTION PLANT									
ST. LUCIE NUCLEAR PLANT									
ST. LUCIE COMMON									
321 STRUCTURES AND IMPROVEMENTS	04-2043	100 - R1.5 *	(1)	396,984,357	178,282,726	224,671,475	25.17	8,926,161	2.25
322 REACTOR PLANT EQUIPMENT	04-2043	80 - R1 *	(2)	55,565,218	31,403,213	25,273,310	23.69	1,066,835	1.92
323 TURBOGENERATOR UNITS	04-2043	45 - R0.5 *	0	12,402,700	(7,534,786)	19,937,486	22.26	895,663	7.22
324 ACCESSORY ELECTRIC EQUIPMENT	04-2043	75 - R2.5 *	(1)	34,387,943	16,891,518	17,820,104	24.78	719,133	2.09
325 MISCELLANEOUS POWER PLANT EQUIPMENT	04-2043	50 - R1.5 *	(3)	20,722,317	2,245,775	19,098,211	22.70	841,331	4.06
TOTAL ST. LUCIE COMMON				*520,042,535*	*219,288,464*	*306,800,568*	*24.64*	*12,449,123*	*2.39*
ST. LUCIE UNIT 1									
321 STRUCTURES AND IMPROVEMENTS	03-2036	100 - R1.5 *	(1)	194,729,786	100,039,207	98,637,876	18.67	5,176,105	2.66
322 REACTOR PLANT EQUIPMENT	03-2036	80 - R1 *	(2)	838,073,831	293,588,602	561,246,708	18.00	31,180,373	3.72
323 TURBOGENERATOR UNITS	03-2036	45 - R0.5 *	0	412,318,467	47,813,095	364,505,372	17.31	21,057,503	5.11
324 ACCESSORY ELECTRIC EQUIPMENT	03-2036	75 - R2.5 *	(1)	119,782,438	49,415,234	71,544,826	18.68	3,830,023	3.20
325 MISCELLANEOUS POWER PLANT EQUIPMENT	03-2036	50 - R1.5 *	(3)	11,320,232	6,997,958	4,661,881	15.87	293,754	2.59
TOTAL ST. LUCIE UNIT 1				*1,576,204,754*	*497,854,096*	*1,098,596,663*	*17.85*	*61,537,758*	*3.90*
ST. LUCIE UNIT 2									
321 STRUCTURES AND IMPROVEMENTS	04-2043	100 - R1.5 *	(1)	297,759,844	130,332,823	170,404,619	25.18	6,772,839	2.27
322 REACTOR PLANT EQUIPMENT	04-2043	80 - R1 *	(2)	1,053,888,881	387,788,728	886,971,686	23.70	28,986,146	2.75
323 TURBOGENERATOR UNITS	04-2043	45 - R0.5 *	0	350,014,044	46,854,392	303,159,652	22.42	13,521,840	3.86
324 ACCESSORY ELECTRIC EQUIPMENT	04-2043	75 - R2.5 *	(1)	188,938,115	84,917,442	105,910,054	24.68	4,291,331	2.27
325 MISCELLANEOUS POWER PLANT EQUIPMENT	04-2043	50 - R1.5 *	(3)	24,130,884	11,189,066	13,865,539	20.78	667,629	2.73
TOTAL ST. LUCIE UNIT 2				*1,914,529,349*	*661,082,451*	*1,280,111,530*	*23.61*	*54,229,785*	*2.83*
TOTAL ST. LUCIE NUCLEAR PLANT				***4,010,776,637***	***1,378,225,011***	***2,685,508,761***	***20.98***	***128,216,666***	***3.20***
TURKEY POINT NUCLEAR PLANT									
TURKEY POINT COMMON									
321 STRUCTURES AND IMPROVEMENTS	04-2033	100 - R1.5 *	(1)	360,056,132	183,734,299	179,922,394	15.98	11,259,224	3.13
322 REACTOR PLANT EQUIPMENT	04-2033	80 - R1 *	(2)	137,827,469	24,011,347	116,368,671	15.56	7,469,106	5.43
323 TURBOGENERATOR UNITS	04-2033	45 - R0.5 *	0	21,825,787	5,398,454	18,427,313	14.91	1,101,765	5.05
324 ACCESSORY ELECTRIC EQUIPMENT	04-2033	75 - R2.5 *	(1)	53,873,512	34,021,888	20,188,359	15.97	1,264,143	2.36
325 MISCELLANEOUS POWER PLANT EQUIPMENT	04-2033	50 - R1.5 *	(3)	37,213,998	17,421,784	20,908,854	15.30	1,366,579	3.67
TOTAL TURKEY POINT COMMON				*610,396,877*	*264,587,751*	*353,815,391*	*15.75*	*22,460,817*	*3.68*
TURKEY POINT UNIT 3									
321 STRUCTURES AND IMPROVEMENTS	07-2032	100 - R1.5 *	(1)	183,482,252	38,437,467	148,859,407	15.31	9,592,385	5.23
322 REACTOR PLANT EQUIPMENT	07-2032	80 - R1 *	(2)	586,039,787	188,441,241	429,319,321	14.82	28,968,915	4.94
323 TURBOGENERATOR UNITS	07-2032	45 - R0.5 *	0	758,080,929	81,959,597	874,121,333	14.39	48,846,514	6.20
324 ACCESSORY ELECTRIC EQUIPMENT	07-2032	75 - R2.5 *	(1)	150,385,799	72,328,483	79,563,194	15.28	5,207,015	3.46
325 MISCELLANEOUS POWER PLANT EQUIPMENT	07-2032	50 - R1.5 *	(3)	15,887,982	752,238	15,406,383	14.84	1,038,166	6.62
TOTAL TURKEY POINT UNIT 3				*1,691,656,730*	*361,917,007*	*1,345,269,638*	*14.66*	*91,652,995*	*5.42*
TURKEY POINT UNIT 4									
321 STRUCTURES AND IMPROVEMENTS	04-2033	100 - R1.5 *	(1)	128,297,844	49,379,171	80,201,652	16.01	5,009,472	3.90
322 REACTOR PLANT EQUIPMENT	04-2033	80 - R1 *	(2)	514,072,790	183,833,792	340,520,454	15.49	21,983,244	4.28
323 TURBOGENERATOR UNITS	04-2033	45 - R0.5 *	0	599,708,206	76,908,563	520,797,643	15.02	34,673,611	5.78
324 ACCESSORY ELECTRIC EQUIPMENT	04-2033	75 - R2.5 *	(1)	175,178,467	103,877,312	73,050,920	15.93	4,585,745	2.62
325 MISCELLANEOUS POWER PLANT EQUIPMENT	04-2033	50 - R1.5 *	(3)	11,936,247	187,888	12,106,846	15.48	782,083	6.55
TOTAL TURKEY POINT UNIT 4				*1,429,189,554*	*416,186,526*	*1,026,677,315*	*15.32*	*67,034,155*	*4.69*
TOTAL TURKEY POINT NUCLEAR PLANT				***3,731,243,161***	***1,042,691,284***	***2,725,762,344***	***15.05***	***181,147,967***	***4.85***
TOTAL NUCLEAR PRODUCTION PLANT				**7,742,019,799**	**2,420,916,295**	**5,411,271,105**	***17.49***	**309,364,633**	***4.00***

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016 SETTLEMENT AGREEMENT

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	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
COMBINED CYCLE PRODUCTION PLANT									
LAUDERDALE COMBINED CYCLE PLANT									
LAUDERDALE COMMON									
341 STRUCTURES AND IMPROVEMENTS	06-2033	80 - R2 *	(2)	84,760,736	56,466,915	29,989,036	16.08	1,864,990	2.20
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2033	50 - R1.5 *	(3)	11,513,771	6,418,278	5,442,906	15.29	355,978	3.09
343 PRIME MOVERS - GENERAL	06-2033	50 - R1 *	(3)	27,106,051	5,912,889	22,006,343	15.62	1,408,857	5.20
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2033	9 - L0 *	35	37,564,239	7,262,311	17,154,444	7.11	2,412,721	6.42
344 GENERATORS	06-2033	80 - R2 *	(3)	880,446	405,162	295,698	15.89	18,609	2.73
345 ACCESSORY ELECTRIC EQUIPMENT	06-2033	50 - R2.5 *	(2)	12,121,303	9,401,592	2,962,137	15.25	194,238	1.80
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2033	50 - S0.5 *	(2)	1,234,436	609,250	649,876	15.38	42,255	3.42
TOTAL LAUDERDALE COMMON				*174,980,983*	*66,474,396*	*78,500,440*	*12.47*	*6,297,648*	*3.60*
LAUDERDALE UNIT 4									
341 STRUCTURES AND IMPROVEMENTS	06-2033	80 - R2 *	(2)	5,090,645	3,478,638	1,713,819	16.07	106,647	2.09
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2033	50 - R1.5 *	(3)	673,633	511,464	182,358	15.20	11,997	1.78
343 PRIME MOVERS - GENERAL	06-2033	50 - R1 *	(3)	121,376,511	49,359,731	75,658,076	15.18	4,990,838	4.11
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2033	9 - L0 *	35	64,237,235	8,573,139	33,181,064	6.74	4,923,007	7.66
344 GENERATORS	06-2033	80 - R2 *	(3)	28,799,880	20,523,754	9,139,917	15.89	582,531	2.02
345 ACCESSORY ELECTRIC EQUIPMENT	06-2033	50 - R2.5 *	(2)	29,810,853	19,234,929	11,172,142	15.43	724,053	2.43
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2033	50 - S0.5 *	(2)	2,599,158	1,902,628	746,513	14.87	50,337	1.94
TOTAL LAUDERDALE UNIT 4				*252,587,715*	*103,564,302*	*131,795,889*	*11.57*	*11,389,210*	*4.51*
LAUDERDALE UNIT 5									
341 STRUCTURES AND IMPROVEMENTS	06-2033	80 - R2 *	(2)	3,203,159	1,949,981	1,317,241	16.11	81,765	2.55
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2033	50 - R1.5 *	(3)	742,434	503,872	260,835	15.38	16,959	2.26
343 PRIME MOVERS - GENERAL	06-2033	50 - R1 *	(3)	121,964,623	33,088,495	92,555,067	15.19	6,093,158	5.00
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2033	9 - L0 *	35	24,180,830	1,666,194	14,038,345	7.21	1,947,066	8.06
344 GENERATORS	06-2033	80 - R2 *	(3)	31,767,828	22,571,172	10,149,891	15.76	644,016	2.03
345 ACCESSORY ELECTRIC EQUIPMENT	06-2033	50 - R2.5 *	(2)	24,918,023	15,461,507	9,954,876	15.51	641,836	2.58
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2033	50 - S0.5 *	(2)	1,810,666	1,287,343	559,558	14.89	37,579	2.08
TOTAL LAUDERDALE UNIT 5				*208,567,584*	*76,508,564*	*128,835,613*	*13.62*	*9,462,379*	*4.54*
TOTAL LAUDERDALE COMBINED CYCLE PLANT				***636,136,282***	***266,567,261***	***339,131,942***	***12.49***	***27,149,237***	***4.27***

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016 SETTLEMENT AGREEMENT

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	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
FT. MYERS COMBINED CYCLE PLANT									
FT. MYERS COMMON									
341 STRUCTURES AND IMPROVEMENTS	06-2043	80 - R2 *	(2)	8,824,312	2,131,886	6,868,912	25.06	274,099	3.11
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2043	50 - R1.5 *	(3)	794,049	284,358	533,513	15.56	34,287	4.32
343 PRIME MOVERS - GENERAL	06-2043	50 - R1 *	(3)	3,709,607	1,045,250	2,775,645	23.96	115,845	3.12
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2043	9 - L0 *	35	441,577	231,377	55,648	5.82	9,562	2.17
344 GENERATORS	06-2043	60 - R2 *	(3)	230,729	16,354	221,297	25.42	8,706	3.77
345 ACCESSORY ELECTRIC EQUIPMENT	06-2043	50 - R2.5 *	(2)	1,163,312	139,908	1,046,670	24.91	42,018	3.61
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2043	50 - S0.5 *	(2)	768,815	197,971	586,220	22.83	25,678	3.34
TOTAL FT. MYERS COMMON				*15,932,401*	*4,047,105*	*12,087,905*	*23.69*	*510,195*	*3.20*
FT. MYERS UNIT 2									
341 STRUCTURES AND IMPROVEMENTS	06-2043	80 - R2 *	(2)	28,751,597	12,204,747	17,121,883	25.41	673,625	2.34
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2043	50 - R1.5 *	(3)	6,194,175	1,967,815	4,412,184	23.43	188,313	3.04
343 PRIME MOVERS - GENERAL	06-2043	50 - R1 *	(3)	367,522,551	79,088,073	299,460,154	23.53	12,726,738	3.46
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2043	9 - L0 *	35	302,123,631	39,131,213	157,249,147	7.01	22,432,118	7.42
344 GENERATORS	06-2043	60 R2 *	(3)	57,280,635	19,398,988	39,600,067	24.73	1,601,297	2.80
345 ACCESSORY ELECTRIC EQUIPMENT	06-2043	50 R2.5 *	(2)	55,628,985	25,417,944	31,323,620	24.10	1,299,735	2.34
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2043	50 S0.5 *	(2)	3,539,476	1,628,771	1,981,494	22.90	86,528	2.44
TOTAL FT. MYERS UNIT 2				*821,041,049*	*178,837,550*	*551,148,549*	*14.13*	*39,008,554*	*4.75*
FT. MYERS UNIT 3									
341 STRUCTURES AND IMPROVEMENTS	06-2043	80 - R2 *	(2)	10,445,289	1,539,033	9,115,162	25.82	353,027	3.38
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2043	50 - R1.5 *	(3)	13,425,923	2,081,549	11,747,152	24.47	480,063	3.58
343 PRIME MOVERS - GENERAL	06-2043	50 - R1 *	(3)	164,165,759	(10,456,672)	179,547,404	24.09	7,453,192	4.54
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2043	25 - R1 *	29	20,183,733	(1,479,151)	15,809,602	19.90	794,452	3.94
344 GENERATORS	06-2043	60 - R2 *	(3)	46,926,130	7,152,354	41,181,560	25.38	1,622,599	3.46
345 ACCESSORY ELECTRIC EQUIPMENT	06-2043	50 - R2.5 *	(2)	32,964,437	5,278,646	28,345,079	25.32	1,119,474	3.40
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2043	50 - S0.5 *	(2)	1,734,913	212,247	1,557,364	24.53	63,488	3.66
TOTAL FT. MYERS UNIT 3				*289,846,185*	*4,328,006*	*287,303,323*	*24.17*	*11,886,295*	*4.10*
TOTAL FT. MYERS COMBINED CYCLE PLANT				***1,126,819,634***	***187,212,661***	***850,539,777***	***16.55***	***51,405,044***	***4.56***
MANATEE COMBINED CYCLE PLANT									
MANATEE UNIT 3									
341 STRUCTURES AND IMPROVEMENTS	06-2045	80 - R2 *	(2)	28,927,929	10,726,313	18,780,174	27.38	685,908	2.37
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2045	50 - R1.5 *	(3)	4,008,361	1,497,584	2,631,028	25.26	104,158	2.60
343 PRIME MOVERS - GENERAL	06-2045	50 - R1 *	(3)	236,795,036	46,167,493	197,731,395	24.95	7,925,106	3.35
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2045	9 - L0 *	35	146,248,668	19,013,518	76,048,115	6.60	11,522,442	7.88
344 GENERATORS	06-2045	60 - R2 *	(3)	41,417,902	16,420,596	26,239,842	26.60	986,460	2.38
345 ACCESSORY ELECTRIC EQUIPMENT	06-2045	50 - R2.5 *	(2)	45,110,148	16,629,259	29,383,092	26.16	1,123,207	2.49
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2045	50 - S0.5 *	(2)	10,976,397	3,676,138	7,519,787	24.71	304,322	2.77
TOTAL MANATEE UNIT 3				*513,484,442*	*114,130,902*	*358,333,433*	*15.82*	*22,651,603*	*4.41*
TOTAL MANATEE COMBINED CYCLE PLANT				***513,484,442***	***114,130,902***	***358,333,433***	***15.82***	***22,651,603***	***4.41***

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016 SETTLEMENT AGREEMENT

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	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
MARTIN COMBINED CYCLE PLANT									
MARTIN COMMON									
341 STRUCTURES AND IMPROVEMENTS	06-2034	80 - R2 *	(2)	49,379,840	31,469,365	18,898,072	17.05	1,108,391	2.24
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2034	50 - R1.5 *	(3)	4,766,331	3,048,070	1,661,250	16.15	115,248	2.42
343 PRIME MOVERS - GENERAL	06-2034	50 - R1 *	(3)	22,786,940	14,037,911	9,434,896	16.17	583,469	2.56
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2034	9 - L0 *	35	2,230,422	770,616	679,158	6.01	113,005	5.07
345 ACCESSORY ELECTRIC EQUIPMENT	06-2034	50 - R2.5 *	(2)	5,321,992	3,662,480	1,765,952	16.28	108,474	2.04
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2034	50 - S0.5 *	(2)	4,194,043	2,750,673	1,527,251	15.74	97,030	2.31
TOTAL MARTIN COMMON				*88,681,567*	*55,739,115*	*34,166,379*	*16.07*	*2,125,617*	*2.40*
MARTIN UNIT 3									
341 STRUCTURES AND IMPROVEMENTS	06-2034	80 - R2 *	(2)	1,660,028	1,129,406	563,823	17.02	33,127	2.00
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2034	50 - R1.5 *	(3)	178,721	126,140	57,943	15.96	3,631	2.03
343 PRIME MOVERS - GENERAL	06-2034	50 - R1 *	(3)	152,279,614	46,856,499	109,991,504	16.10	6,831,770	4.49
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2034	9 - L0 *	35	67,628,799	4,931,417	39,027,303	7.50	5,203,640	7.69
344 GENERATORS	06-2034	60 - R2 *	(3)	26,577,658	12,491,844	14,883,144	16.83	884,322	3.33
345 ACCESSORY ELECTRIC EQUIPMENT	06-2034	50 - R2.5 *	(2)	28,440,138	16,413,361	12,595,580	16.44	766,155	2.69
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2034	50 - S0.5 *	(2)	569,569	403,368	177,593	15.83	11,362	1.99
TOTAL MARTIN UNIT 3				*277,334,527*	*82,352,034*	*177,296,890*	*12.91*	*13,734,007*	*4.95*
MARTIN UNIT 4									
341 STRUCTURES AND IMPROVEMENTS	06-2034	80 - R2 *	(2)	1,498,690	779,399	749,264	17.08	43,868	2.93
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2034	50 - R1.5 *	(3)	178,315	125,767	57,897	15.96	3,628	2.03
343 PRIME MOVERS - GENERAL	06-2034	50 - R1 *	(3)	157,866,532	62,665,792	99,938,736	16.16	6,184,204	3.92
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2034	9 - L0 *	35	100,540,570	14,593,390	50,757,980	6.94	7,313,830	7.27
344 GENERATORS	06-2034	60 - R2 *	(3)	32,812,957	17,243,431	16,553,914	16.62	984,180	3.00
345 ACCESSORY ELECTRIC EQUIPMENT	06-2034	50 - R2.5 *	(2)	25,564,311	14,499,926	11,575,871	16.46	703,261	2.75
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2034	50 - S0.5 *	(2)	826,194	416,190	426,528	16.21	26,313	3.18
TOTAL MARTIN UNIT 4				*319,287,568*	*110,323,895*	*180,057,990*	*11.80*	*15,259,284*	*4.76*
MARTIN UNIT 8									
341 STRUCTURES AND IMPROVEMENTS	06-2045	80 - R2 *	(2)	23,755,210	8,515,386	15,714,928	27.38	573,956	2.42
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2045	50 - R1.5 *	(3)	11,392,824	3,970,615	7,763,994	25.22	307,851	2.70
343 PRIME MOVERS - GENERAL	06-2045	50 - R1 *	(3)	256,002,412	48,218,164	215,464,320	25.00	8,618,573	3.37
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2045	9 - L0 *	35	213,276,994	24,119,658	114,510,387	6.92	16,547,744	7.76
344 GENERATORS	06-2045	60 - R2 *	(3)	41,069,900	13,445,958	28,856,038	26.58	1,085,630	2.64
345 ACCESSORY ELECTRIC EQUIPMENT	06-2045	50 - R2.5 *	(2)	51,655,998	17,489,445	35,199,872	26.06	1,350,717	2.61
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2045	50 - S0.5 *	(2)	4,899,017	1,751,961	3,245,016	24.88	130,427	2.66
TOTAL MARTIN UNIT 8				*602,052,355*	*117,511,209*	*420,754,355*	*14.70*	*28,614,898*	*4.75*
TOTAL MARTIN COMBINED CYCLE PLANT				***1,287,356,017***	***365,926,253***	***812,275,614***	***13.60***	***59,733,806***	***4.64***

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016 SETTLEMENT AGREEMENT

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		PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
SANFORD COMBINED CYCLE PLANT										
	SANFORD COMMON									
341	STRUCTURES AND IMPROVEMENTS	06-2043	80 - R2 *	(2)	71,585,766	29,616,249	43,401,232	25.28	1,716,821	2.40
342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2043	50 - R1.5 *	(3)	88,875	42,745	48,796	23.56	2,071	2.33
343	PRIME MOVERS - GENERAL	06-2043	50 - R1 *	(3)	5,932,378	(4,737,256)	10,847,605	22.96	472,457	7.96
344	GENERATORS	06-2043	60 - R2 *	(3)	200,500	36,233	170,282	25.29	6,733	3.36
345	ACCESSORY ELECTRIC EQUIPMENT	06-2043	50 - R2.5 *	(2)	2,142,789	643,155	1,542,490	23.55	65,499	3.06
346	MISCELLANEOUS POWER PLANT EQUIPMENT	06-2043	50 - S0.5 *	(2)	2,233,762	820,161	1,458,276	23.23	62,776	2.81
	TOTAL SANFORD COMMON				*82,184,069*	*26,421,287*	*57,466,681*	*24.70*	*2,326,357*	*2.83*
	SANFORD UNIT 4									
341	STRUCTURES AND IMPROVEMENTS	06-2043	80 - R2 *	(2)	7,424,610	3,124,501	4,448,602	25.09	177,306	2.39
342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2043	50 - R1.5 *	(3)	1,803,717	789,469	1,068,359	23.63	45,212	2.51
343	PRIME MOVERS - GENERAL	06-2043	50 - R1 *	(3)	196,875,732	18,672,684	184,109,321	23.36	7,881,392	4.00
343.2	PRIME MOVERS - CAPITAL SPARE PARTS	06-2043	9 - L0 *	35	140,077,308	7,071,393	83,978,857	6.94	12,100,700	8.64
344	GENERATORS	06-2043	60 - R2 *	(3)	32,820,452	10,272,329	23,532,737	24.81	948,518	2.89
345	ACCESSORY ELECTRIC EQUIPMENT	06-2043	50 - R2.5 *	(2)	35,200,492	14,915,272	20,989,230	23.91	877,843	2.49
346	MISCELLANEOUS POWER PLANT EQUIPMENT	06-2043	50 - S0.5 *	(2)	3,326,653	1,415,407	1,977,779	23.03	85,878	2.58
	TOTAL SANFORD UNIT 4				*417,528,965*	*56,261,055*	*320,104,865*	*14.47*	*22,116,849*	*5.30*
	SANFORD UNIT 5									
341	STRUCTURES AND IMPROVEMENTS	06-2042	80 - R2 *	(2)	7,275,953	3,148,967	4,272,505	24.28	175,988	2.42
342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2042	50 - R1.5 *	(3)	1,814,776	859,918	1,009,301	22.77	44,326	2.44
343	PRIME MOVERS - GENERAL	06-2042	50 - R1 *	(3)	214,894,008	20,990,061	200,350,767	22.61	8,861,157	4.12
343.2	PRIME MOVERS - CAPITAL SPARE PARTS	06-2042	9 - L0 *	35	126,367,536	6,255,267	75,883,633	7.00	10,840,519	8.58
344	GENERATORS	06-2042	60 - R2 *	(3)	32,632,812	11,677,845	21,933,951	23.92	916,971	2.81
345	ACCESSORY ELECTRIC EQUIPMENT	06-2042	50 - R2.5 *	(2)	34,685,483	14,818,331	20,580,862	23.15	888,158	2.56
346	MISCELLANEOUS POWER PLANT EQUIPMENT	06-2042	50 - S0.5 *	(2)	2,899,894	1,243,698	1,714,194	22.31	76,835	2.65
	TOTAL SANFORD UNIT 5				*420,570,484*	*58,994,088*	*325,725,213*	*14.94*	*21,803,934*	*5.18*
TOTAL SANFORD COMBINED CYCLE PLANT					***920,283,497***	***141,676,429***	***703,298,779***	***15.21***	***46,247,140***	***5.03***
TURKEY POINT COMBINED CYCLE PLANT										
	TURKEY POINT UNIT 5									
341	STRUCTURES AND IMPROVEMENTS	06-2047	80 - R2 *	(2)	32,284,655	10,891,633	22,038,919	29.27	752,952	2.33
342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2047	50 - R1.5 *	(3)	12,410,131	4,106,992	8,675,443	26.99	321,432	2.59
343	PRIME MOVERS - GENERAL	06-2047	50 - R1 *	(3)	250,685,264	39,618,917	218,586,904	26.56	8,229,929	3.28
343.2	PRIME MOVERS - CAPITAL SPARE PARTS	06-2047	9 - L0 *	35	128,220,285	12,943,274	70,399,912	7.07	9,957,555	7.77
344	GENERATORS	06-2047	60 - R2 *	(3)	41,669,542	11,132,485	31,787,143	28.45	1,117,299	2.68
345	ACCESSORY ELECTRIC EQUIPMENT	06-2047	50 - R2.5 *	(2)	51,980,475	16,506,639	36,513,445	27.96	1,305,917	2.51
346	MISCELLANEOUS POWER PLANT EQUIPMENT	06-2047	50 - S0.5 *	(2)	12,433,804	3,613,736	9,066,744	26.47	342,605	2.76
	TOTAL TURKEY POINT UNIT 5				*529,684,355*	*98,813,676*	*397,070,510*	*18.03*	*22,027,689*	*4.16*
TOTAL TURKEY POINT COMBINED CYCLE PLANT					***529,684,355***	***98,813,676***	***397,070,510***	***18.03***	***22,027,689***	***4.16***

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016 SETTLEMENT AGREEMENT

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	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
WEST COUNTY COMBINED CYCLE PLANT									
WEST COUNTY COMMON									
341 STRUCTURES AND IMPROVEMENTS	06-2051	80 - R2 *	(2)	3,120,798	482,630	2,700,584	33.12	81,539	2.61
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2051	50 - R1.5 *	(3)	450,604	68,020	396,103	30.44	13,013	2.89
343 PRIME MOVERS - GENERAL	06-2051	50 - R1 *	(3)	31,206,902	1,389,969	30,753,140	30.22	1,017,642	3.26
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2051	9 - L0 *	35	126,771,982	12,726,022	69,675,767	7.32	9,518,547	7.51
345 ACCESSORY ELECTRIC EQUIPMENT	06-2051	50 - R2.5 *	(2)	1,291,342	107,199	1,209,969	32.12	37,670	2.92
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2051	50 - S0.5 *	(2)	836,533	111,543	741,721	30.31	24,471	2.93
TOTAL WEST COUNTY COMMON				*163,678,161*	*14,885,382*	*105,477,284*	*9.86*	*10,692,882*	*6.53*
WEST COUNTY UNIT 1									
341 STRUCTURES AND IMPROVEMENTS	06-2049	80 - R2 *	(2)	109,835,744	20,012,782	92,019,677	31.19	2,950,294	2.69
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2049	50 - R1.5 *	(3)	21,806,447	2,710,694	19,749,946	28.76	686,716	3.15
343 PRIME MOVERS - GENERAL	06-2049	50 - R1 *	(3)	300,710,821	(22,756,245)	332,488,391	28.21	11,786,189	3.92
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2049	9 - L0 *	35	81,954,083	(7,349,277)	60,619,430	6.27	9,668,171	11.80
344 GENERATORS	06-2049	60 - R2 *	(3)	49,469,105	7,847,276	43,105,902	30.31	1,422,168	2.87
345 ACCESSORY ELECTRIC EQUIPMENT	06-2049	50 - R2.5 *	(2)	72,300,016	12,231,627	61,514,390	29.82	2,062,857	2.85
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2049	50 - S0.5 *	(2)	8,042,081	1,335,110	6,867,813	28.22	243,367	3.03
TOTAL WEST COUNTY UNIT 1				*644,118,297*	*14,031,966*	*616,365,549*	*21.39*	*28,819,762*	*4.47*
WEST COUNTY UNIT 2									
341 STRUCTURES AND IMPROVEMENTS	06-2049	80 - R2 *	(2)	39,659,646	6,204,493	34,248,346	31.19	1,098,055	2.77
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2049	50 - R1.5 *	(3)	7,471,457	284,961	7,410,639	28.84	256,957	3.44
343 PRIME MOVERS - GENERAL	06-2049	50 - R1 *	(3)	255,637,285	17,744,809	245,561,594	28.19	8,710,947	3.41
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2049	9 - L0 *	35	149,878,251	12,481,512	84,939,351	6.19	13,722,028	9.16
344 GENERATORS	06-2049	60 - R2 *	(3)	43,599,023	6,676,878	38,230,116	30.32	1,260,888	2.89
345 ACCESSORY ELECTRIC EQUIPMENT	06-2049	50 - R2.5 *	(2)	33,177,136	5,335,502	28,505,176	29.82	955,908	2.88
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2049	50 - S0.5 *	(2)	11,893,351	1,719,196	10,412,022	28.41	366,491	3.08
TOTAL WEST COUNTY UNIT 2				*541,316,149*	*50,447,351*	*449,307,244*	*17.04*	*26,371,274*	*4.87*
WEST COUNTY UNIT 3									
341 STRUCTURES AND IMPROVEMENTS	06-2051	80 - R2 *	(2)	57,671,242	8,518,122	50,306,545	33.08	1,520,754	2.64
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2051	50 - R1.5 *	(3)	10,754,858	742,790	10,334,714	30.48	339,065	3.15
343 PRIME MOVERS - GENERAL	06-2051	50 - R1 *	(3)	480,389,197	32,738,513	462,062,360	29.77	15,521,074	3.23
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2051	9 - L0 *	35	98,598,036	8,887,181	55,201,543	6.60	8,363,870	8.48
344 GENERATORS	06-2051	60 - R2 *	(3)	64,525,260	9,184,372	57,276,667	32.17	1,780,437	2.76
345 ACCESSORY ELECTRIC EQUIPMENT	06-2051	50 - R2.5 *	(2)	48,252,610	7,322,267	41,895,395	31.68	1,322,456	2.74
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2051	50 - S0.5 *	(2)	12,454,486	7,732,043	4,971,512	29.98	165,828	1.33
TOTAL WEST COUNTY UNIT 3				*772,645,690*	*75,125,287*	*682,048,736*	*23.51*	*29,013,484*	*3.76*
TOTAL WEST COUNTY COMBINED CYCLE PLANT				***2,121,758,297***	***154,489,986***	***1,853,198,813***	***19.53***	***94,897,402***	***4.47***
CAPE CANAVERAL COMBINED CYCLE PLANT									
CAPE CANAVERAL COMBINED CYCLE									
341 STRUCTURES AND IMPROVEMENTS	06-2053	80 - R2 *	(2)	82,092,869	6,368,724	77,366,003	34.98	2,211,721	2.69
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2053	50 - R1.5 *	(3)	47,723,728	3,579,557	45,575,882	32.18	1,416,280	2.97
343 PRIME MOVERS - GENERAL	06-2053	50 - R1 *	(3)	385,108,676	38,729,543	357,932,393	31.38	11,406,386	2.96
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2053	9 - L0 *	35	206,255,249	28,539,906	105,526,006	7.38	14,298,917	6.93
344 GENERATORS	06-2053	60 - R2 *	(3)	70,269,257	5,194,564	67,182,771	34.03	1,974,222	2.81
345 ACCESSORY ELECTRIC EQUIPMENT	06-2053	50 - R2.5 *	(2)	111,693,785	8,403,920	105,523,740	33.59	3,141,522	2.81
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2053	50 - S0.5 *	(2)	10,309,493	738,999	9,776,684	31.85	306,960	2.98
TOTAL CAPE CANAVERAL COMBINED CYCLE				*913,453,057*	*91,555,214*	*768,883,479*	*22.12*	*34,756,008*	*3.80*
TOTAL CAPE CANAVERAL COMBINED CYCLE PLANT				***913,453,057***	***91,555,214***	***768,883,479***	***22.12***	***34,756,008***	***3.80***

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016 SETTLEMENT AGREEMENT

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	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
RIVIERA COMBINED CYCLE PLANT									
RIVIERA COMBINED CYCLE									
341 STRUCTURES AND IMPROVEMENTS	06-2054	80 - R2 *	(2)	80,630,958	7,456,698	74,786,879	35.90	2,083,200	2.58
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2054	50 - R1.5 *	(3)	217,306,004	16,577,338	205,247,846	33.03	6,213,983	2.86
343 PRIME MOVERS - GENERAL	06-2054	50 - R1 *	(3)	525,780,412	35,938,896	505,614,928	32.21	15,697,452	2.99
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2054	9 - L0 *	35	139,494,633	16,409,879	74,261,633	7.56	9,822,967	7.04
344 GENERATORS	06-2054	60 - R2 *	(3)	79,977,232	5,875,063	76,501,486	34.97	2,187,632	2.74
345 ACCESSORY ELECTRIC EQUIPMENT	06-2054	50 - R2.5 *	(2)	82,800,568	6,849,745	77,606,835	34.50	2,249,473	2.72
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2054	50 - S0.5 *	(2)	11,446,561	1,663,361	10,012,131	32.80	305,248	2.67
TOTAL RIVIERA COMBINED CYCLE				*1,137,436,368*	*92,770,979*	*1,024,031,738*	*26.56*	*38,559,955*	*3.39*
TOTAL RIVIERA COMBINED CYCLE PLANT				***1,137,436,368***	***92,770,979***	***1,024,031,738***	***26.56***	***38,559,955***	***3.39***
PT EVERGLADES COMBINED CYCLE PLANT									
PT EVERGLADES COMBINED CYCLE									
341 STRUCTURES AND IMPROVEMENTS	06-2056	80 - R2 *	(2)	101,607,532	2,299,667	101,340,016	37.84	2,678,119	2.64
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2056	50 - R1.5 *	(3)	59,665,117	1,350,391	60,104,680	34.77	1,728,836	2.90
343 PRIME MOVERS - GENERAL	06-2056	50 - R1 *	(3)	499,500,579	8,382,316	506,103,280	33.84	14,955,771	2.99
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2056	9 - L0 *	35	191,363,196	7,253,893	117,132,184	8.61	13,604,203	7.11
344 GENERATORS	06-2056	60 - R2 *	(3)	87,208,139	1,973,768	87,850,815	36.84	2,384,653	2.73
345 ACCESSORY ELECTRIC EQUIPMENT	06-2056	50 - R2.5 *	(2)	138,483,956	3,134,285	138,119,349	36.42	3,792,404	2.74
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2056	50 - S0.5 *	(2)	12,795,087	289,589	12,761,400	34.72	367,552	2.87
TOTAL PT EVERGLADES COMBINED CYCLE				*1,090,623,606*	*24,683,910*	*1,023,411,524*	*25.90*	*39,511,338*	*3.62*
TOTAL PT EVERGLADES COMBINED CYCLE PLANT				***1,090,623,606***	***24,683,910***	***1,023,411,524***	***25.90***	***39,511,338***	***3.62***
TOTAL COMBINED CYCLE PRODUCTION PLANT				**10,277,035,554**	**1,537,827,272**	**8,130,175,609**	***18.61***	**436,939,222**	***4.25***
PEAKER PLANTS									
LAUDERDALE GTS									
341 STRUCTURES AND IMPROVEMENTS	06-2028	80 - R2 *	(2)	601,222	330,322	282,924	11.26	25,126	4.18
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2028	50 - R1.5 *	(3)	194,417	102,093	98,157	10.66	9,191	4.73
343 PRIME MOVERS - GENERAL	06-2028	50 - R1 *	(3)	14,841,925	1,714,581	13,572,602	11.06	1,224,964	8.25
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2028	25 - R1 *	29	1,858,779	673,466	646,267	8.31	77,770	4.18
344 GENERATORS	06-2028	60 - R2 *	(3)	1,748,135	750,005	1,050,575	10.61	99,017	5.66
345 ACCESSORY ELECTRIC EQUIPMENT	06-2028	50 - R2.5 *	(2)	420,107	174,657	253,852	10.04	25,284	6.02
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2028	50 - S0.5 *	(2)	20,935	8,570	12,784	9.84	1,299	6.21
TOTAL LAUDERDALE GTS				*19,685,520*	*3,753,692*	*15,917,161*	***10.88***	*1,462,651*	***7.43***
FT. MYERS GTS									
341 STRUCTURES AND IMPROVEMENTS	06-2028	80 - R2 *	(2)	941,093	168,137	791,778	11.37	69,637	7.40
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2028	50 - R1.5 *	(3)	724,318	117,795	628,252	11.07	56,753	7.84
343 PRIME MOVERS - GENERAL	06-2028	50 - R1 *	(3)	10,218,903	1,207,170	9,318,300	11.09	840,243	8.22
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2028	25 - R1 *	29	2,807,095	1,254,825	738,213	6.28	117,550	4.19
344 GENERATORS	06-2028	60 - R2 *	(3)	4,602,022	551,085	4,188,998	11.27	371,695	8.08
345 ACCESSORY ELECTRIC EQUIPMENT	06-2028	50 - R2.5 *	(2)	3,450,438	485,852	3,033,595	11.32	267,985	7.77
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2028	50 - S0.5 *	(2)	20,936	2,632	16,723	11.13	1,682	8.03
TOTAL FT. MYERS GTS				*22,764,804*	*3,787,495*	*18,717,859*	***10.85***	*1,726,545*	***7.58***
LAUDERDALE AND FT. MYERS PEAKERS									
341 STRUCTURES AND IMPROVEMENTS	06-2056	80 - R2 *	(2)	43,805,886	76,824	44,605,179	37.84	1,178,784	2.69
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2056	50 - R1.5 *	(3)	26,150,085	45,861	26,868,727	34.77	773,331	2.96
343 PRIME MOVERS - GENERAL	06-2056	50 - R1 *	(3)	213,843,171	389,972	219,866,494	33.84	6,497,296	3.04
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2056	25 - R1 *	29	83,870,827	132,142	59,418,145	24.32	2,443,098	2.91
344 GENERATORS	06-2056	60 - R2 *	(3)	38,221,667	67,031	39,301,286	36.84	1,066,610	2.79
345 ACCESSORY ELECTRIC EQUIPMENT	06-2056	50 - R2.5 *	(2)	60,694,881	106,443	61,802,335	36.42	1,696,934	2.80
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2056	50 - S0.5 *	(2)	5,607,843	9,835	5,710,165	34.72	164,463	2.93
TOTAL LAUDERDALE AND FT. MYERS PEAKERS				*472,194,356*	*828,108*	*457,592,331*	***33.11***	*13,820,716*	***2.93***
TOTAL PEAKER PLANTS				**514,644,682**	**8,369,296**	**492,227,351**	***28.94***	**17,008,912**	***3.30***

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016 SETTLEMENT AGREEMENT

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	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
SOLAR PRODUCTION PLANT									
DESOTO SOLAR									
341 STRUCTURES AND IMPROVEMENTS	06-2039	SQUARE *	0	4,635,209	990,040	3,645,168	22.52	161,864	3.49
343 PRIME MOVERS - GENERAL	06-2039	SQUARE *	0	118,689,127	28,800,157	89,888,970	22.52	3,991,517	3.36
345 ACCESSORY ELECTRIC EQUIPMENT	06-2039	SQUARE *	0	27,532,945	4,878,293	22,654,652	22.52	1,005,979	3.65
TOTAL DESOTOSOLAR				*150,857,280*	*34,668,490*	*116,188,790*	*22.52*	*5,159,360*	*3.42*
SPACE COAST SOLAR									
341 STRUCTURES AND IMPROVEMENTS	06-2040	SQUARE *	0	3,986,978	748,519	3,238,459	23.52	137,690	3.45
343 PRIME MOVERS - GENERAL	06-2040	SQUARE *	0	52,858,699	11,827,508	41,031,191	23.52	1,744,523	3.30
345 ACCESSORY ELECTRIC EQUIPMENT	06-2040	SQUARE *	0	6,281,496	1,091,797	5,189,698	23.52	220,650	3.51
TOTAL SPACE COAST SOLAR				*63,127,172*	*13,667,824*	*49,459,348*	*23.52*	*2,102,863*	*3.33*
MARTIN SOLAR									
341 STRUCTURES AND IMPROVEMENTS	06-2045	SQUARE *	0	21,320,036	3,172,447	18,147,589	28.48	637,205	2.99
343 PRIME MOVERS - GENERAL	06-2045	SQUARE *	0	405,752,300	73,095,004	332,657,296	28.47	11,684,485	2.88
345 ACCESSORY ELECTRIC EQUIPMENT	06-2045	SQUARE *		4,239,215	633,733	3,605,482	28.47	126,641	2.99
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2045	SQUARE *	0	1,335	257	1,079	28.47	38	2.85
TOTAL MARTIN SOLAR				*431,312,886*	*76,901,441*	*354,411,446*	*28.47*	*12,448,369*	*2.89*
BABCOCK RANCH SOLAR									
341 STRUCTURES AND IMPROVEMENTS	06-2046	SQUARE *	0	4,078,184	18,086	4,060,098	29.53	137,491	3.37
343 PRIME MOVERS - GENERAL	06-2046	SQUARE *	0	104,118,206	461,738	103,656,468	29.53	3,510,209	3.37
345 ACCESSORY ELECTRIC EQUIPMENT	06-2046	SQUARE *	0	24,224,241	107,428	24,116,813	29.53	816,689	3.37
TOTAL BABCOCK RANCH SOLAR				*132,420,631*	*587,252*	*131,833,379*	*29.53*	*4,464,389*	*3.37*
MANATEE SOLAR									
341 STRUCTURES AND IMPROVEMENTS	06-2046	SQUARE *	0	4,118,679	7,223	4,111,456	29.53	139,230	3.38
343 PRIME MOVERS - GENERAL	06-2046	SQUARE *	0	105,224,179	184,536	105,039,643	29.53	3,557,049	3.38
345 ACCESSORY ELECTRIC EQUIPMENT	06-2046	SQUARE *	0	24,464,781	42,905	24,421,876	29.53	827,019	3.38
TOTAL MANATEE SOLAR				*133,807,639*	*234,664*	*133,572,975*	*29.53*	*4,523,298*	*3.38*
CITRUS SOLAR									
341 STRUCTURES AND IMPROVEMENTS	06-2046	SQUARE *	0	4,207,181	18,559	4,188,622	29.53	141,843	3.37
343 PRIME MOVERS - GENERAL	06-2046	SQUARE *	0	107,250,213	473,102	106,777,111	29.53	3,615,886	3.37
345 ACCESSORY ELECTRIC EQUIPMENT	06-2046	SQUARE *	0	24,990,480	110,238	24,880,242	29.53	842,541	3.37
TOTAL CITRUS SOLAR				*136,447,874*	*601,899*	*135,845,975*	*29.53*	*4,600,270*	*3.37*
TOTAL SOLAR PRODUCTION PLANT				**1,047,973,483**	**126,661,571**	**921,311,913**	***27.67***	**33,298,549**	***3.18***
TOTAL PRODUCTION PLANT				**22,795,357,882**	**5,541,188,910**	**16,828,664,668**	***18.72***	**899,050,032**	***3.94***

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016 SETTLEMENT AGREEMENT

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	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
TRANSMISSION, DISTRIBUTION, AND GENERAL PLANT									
TRANSMISSION PLANT									
350.2 EASEMENTS		100 - R4	0	240,510,767	80,181,515	160,329,252	78.18	2,050,771	0.85
352 STRUCTURES AND IMPROVEMENTS		65 - R3	(15)	154,719,740	40,213,775	137,713,926	52.43	2,626,625	1.70
353 STATION EQUIPMENT		44 - L1	0	1,741,377,472	504,497,585	1,238,879,887	34.80	35,542,525	2.04
353.1 STATION EQUIPMENT - STEP-UP TRANSFORMERS		38 - R1	0	400,209,880	67,360,985	332,848,894	31.56	10,546,543	2.64
354 TOWERS AND FIXTURES		70 - R4	(15)	349,056,185	225,421,515	175,993,098	45.62	3,857,806	1.11
355 POLES AND FIXTURES		55 - S0	(40)	1,242,636,001	420,741,337	1,318,949,064	45.83	28,779,164	2.32
356 OVERHEAD CONDUCTORS AND DEVICES		55 - S0	(45)	854,174,816	364,102,828	874,450,855	43.01	20,331,334	2.38
357 UNDERGROUND CONDUIT		65 - R4	0	75,512,192	26,533,422	48,978,770	45.29	1,081,448	1.43
358 UNDERGROUND CONDUCTORS AND DEVICES		65 - R3	(20)	104,576,520	29,275,918	96,215,905	49.27	1,952,829	1.87
359 ROADS AND TRAILS		75 - R4	(10)	113,485,941	42,504,639	82,329,898	54.53	1,509,809	1.33
TOTAL TRANSMISSION PLANT				**5,276,259,513**	**1,800,833,520**	**4,464,689,347**	***41.23***	**108,278,854**	***2.05***
DISTRIBUTION PLANT									
361 STRUCTURES AND IMPROVEMENTS		65 - R3	(15)	198,554,703	55,416,150	172,921,759	49.85	3,468,842	1.75
362 STATION EQUIPMENT		51 - S0.5	(5)	1,740,028,154	531,280,566	1,295,748,998	39.11	33,130,887	1.90
364.1 POLES, TOWERS AND FIXTURES - WOOD		44 - R2.5	(60)	1,083,692,909	485,976,231	1,247,932,423	32.16	38,803,669	3.58
364.2 POLES, TOWERS AND FIXTURES - CONCRETE		56 - S0	(60)	706,877,719	93,460,224	1,037,544,126	51.42	20,177,832	2.85
365 OVERHEAD CONDUCTORS AND DEVICES		57 - R1	(60)	1,991,793,394	740,342,106	2,446,527,324	47.83	51,150,477	2.57
366.6 UNDERGROUND CONDUIT - DUCT SYSTEM		70 - R3	0	1,528,850,821	345,598,141	1,183,252,679	54.59	21,675,264	1.42
366.7 UNDERGROUND CONDUIT - DIRECT BURIED		50 - R4	0	193,885,661	26,860,958	167,024,703	43.04	3,880,685	2.00
367.6 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM		46 - L0.5	0	1,723,803,662	475,313,897	1,248,489,765	37.02	33,724,737	1.96
367.7 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED		45 - L1	0	731,720,379	288,138,701	443,581,878	34.90	12,710,077	1.74
368 LINE TRANSFORMERS		34 - S0	(15)	2,172,571,477	977,456,673	1,521,000,525	23.48	64,778,557	2.98
369.1 SERVICES - OVERHEAD		56 - R1.5	(85)	429,359,956	121,671,610	672,844,310	48.03	14,004,670	3.26
369.6 SERVICES - UNDERGROUND		45 - R2	(15)	818,122,343	316,173,519	624,667,176	31.75	19,674,557	2.40
370 METERS		38 - R2	(20)	90,547,258	64,524,789	44,131,920	17.18	2,568,796	2.84
370.1 METERS - AMI		20 - R2.5	(20)	752,056,781	195,134,861	707,333,276	15.60	45,341,877	6.03
371 INSTALLATIONS ON CUSTOMER'S PREMISES		30 - L0	(15)	77,912,064	32,661,220	56,937,653	21.97	2,591,609	3.33
373 STREET LIGHTING AND SIGNAL SYSTEMS		39 - L0	(15)	463,393,095	175,429,642	357,472,417	31.27	11,431,801	2.47
TOTAL DISTRIBUTION PLANT				**14,703,170,376**	**4,925,439,290**	**13,227,210,730**	***34.89***	**379,114,637**	***2.58***
GENERAL PLANT									
390 STRUCTURES AND IMPROVEMENTS		55 - R1.5	10	435,222,597	123,109,607	268,590,729	41.11	6,533,465	1.50
392.1 AUTOMOBILES		6 - L2.5	15	9,038,959	1,913,929	5,769,186	4.06	1,420,982	15.72
392.2 LIGHT TRUCKS		9 - L3	15	47,500,083	12,551,216	27,823,854	5.86	4,748,098	10.00
392.3 HEAVY TRUCKS		13 - S3	15	241,647,650	99,939,976	105,460,527	7.96	13,248,810	5.48
392.4 TRACTOR TRAILERS		9 - L2.5	5	767,855	638,910	90,553	4.48	20,213	2.63
392.9 TRAILERS		20 - L1	15	21,065,643	2,761,578	15,144,219	14.42	1,050,223	4.99
396.1 POWER OPERATED EQUIPMENT		11 - L1.5	15	4,766,126	2,061,673	1,989,534	5.92	336,070	7.05
397.8 COMMUNICATION EQUIPMENT - FIBER OPTICS		20 - S2	0	11,992,500	9,422,442	2,570,057	11.01	233,429	1.95
TOTAL GENERAL PLANT				**772,001,412**	**252,399,331**	**427,438,659**	***15.49***	**27,591,290**	***3.57***
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT				**20,751,431,301**	**6,978,672,141**	**18,119,338,736**	***35.18***	**514,984,681**	***2.48***
GRAND TOTAL				**43,546,789,183**	**12,519,861,051**	**34,948,003,404**	***24.72***	**1,414,034,713**	***3.25***

* CURVE SHOWN IS INTERIM SURVIVOR CURVE. LIFE SPAN METHOD IS USED.

Florida Power and Light Company
Depreciation Parameter Changes in Proposed Settlement Agreement as of December 31, 2016
$000

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Line No.		Change in 2017 Expense			Change in Theoretical Reserve Imbalance (TRI)		
		Life (1)	Net Salvage (2)	Total (3)=(1)+(2)	Life (4)	Net Salvage (5)	Total (6)=(4)+(5)
1	**Steam Production**						
2	Scherer - Change life span to 63 years	$ (11,326)	$ -	$ (11,326)	$ 81,679	$ -	$ 81,679
3	SJRPP - Change life span to 65 years	(3,143)	-	(3,143)	36,881	-	36,881
4							
5	**Total Steam Production**	$ (14,470)	$ -	$ (14,470)	$ 118,760	$ -	$ 118,760
6							
7							
8							
9	**Transmission**						
10	350.2 - Change life from 75-R4 to 100-S4	$ (963)	$ -	$ (963)	$ 17,868	$ -	$ 17,868
11	353 - Change life from 40-R1 to 44-L1 and net salvage from -2% to 0%	(4,612)	(1,001)	(5,613)	30,857	7,315	38,172
12	353.1 - Change Life from 30-R1 to 38-R1	(3,504)	-	(3,504)	16,407	-	16,407
13	354 - Change life from 60-R4 to 70-R4 and net salvage from -25% to -15%	(1,255)	(765)	(2,020)	23,223	12,134	35,358
14	355 - Change life from 50-R2 to 55-S0 and net salvage from -50% to -40%	(4,698)	(2,711)	(7,410)	68,120	20,805	88,726
15	356 - Change life from 51-R1 to 55-S0 and net salvage from -50% to -45%	(1,916)	(1,988)	(3,902)	8,586	18,552	27,138
16							
17	**Total Transmission**	$ (16,948)	$ (6,463)	$ (23,411)	$ 165,061	$ 58,606	$ 223,667
18							
19	**Distribution**						
20	362 - Change life from 45-R1.5 to 51-S0.5 and net salvage from -10% to -5%	$ (5,712)	$ (2,225)	$ (7,937)	$ 36,812	$ 20,306	$ 57,118
21	364.1 - Change life from 40-R2 to 44-R2.5 and net salvage from -100% to -60%	(6,089)	(13,479)	(19,548)	21,530	116,982	138,512
22	364.2 - Change life from 50-R1.5 to 58-S0 and net salvage from -100% to -60%	(3,137)	(5,499)	(8,636)	5,619	22,497	28,116
23	365 - Change life from 48-R1 to 57-R1 and net salvage from -80% to -60%	(13,654)	(8,329)	(21,983)	100,133	64,918	165,051
24	367.6 - Change life from 42-R0 to 46-L0.5 and net salvage from -5% to 0%	(5,826)	(2,328)	(8,154)	81,299	16,946	98,245
25	367.7 - Change life from 35-R2 to 45-L1	(6,526)	-	(6,526)	84,270	-	84,270
26	369.1 - Change life from 53-R1 to 58.R1.5 and net salvage from -125% to -85%	(848)	(3,576)	(4,424)	(5,892)	24,074	18,182
27	370 - Change net salvage from -30% to -20%	-	(527)	(527)	-	4,963	4,963
28	370.1 - Change net salvage from -30% to -20%	-	(4,821)	(4,821)	-	16,542	16,542
29	373 - Changed life from 35-O1 to 39-L0	(1,843)	-	(1,843)	9,851	-	9,851
30							
31	**Total Distribution**	$ (43,415)	$ (40,783)	$ (84,198)	$ 333,624	$ 287,227	$ 620,851
32							
33	**General Plant**						
34	390 - Change net salvage from -10% to 10%	$ -	$ (2,117)	$ (2,117)	$ -	$ 21,916	$ 21,916
35	392.3 - Change life from 12-S3 to 13-S3	(1,626)	-	(1,626)	4,547	-	4,547
36							
37	**Total General Plant**	$ (1,626)	$ (2,117)	$ (3,743)	$ 4,547	$ 21,916	$ 26,463
38							
39	**Total Transmission, Distribution and General Plant**	$ (61,989)	$ (49,363)	$ (111,352)	$ 503,232	$ 367,749	$ 870,981
40							
41	**Grand Total**	$ (76,459)	$ (49,363)	$ (125,822)	$ 621,991	$ 367,749	$ 989,740
42							
43							

Line No.	*Reconciliation*	Expense	TRI
44			
45			
46			
47	**Depreciation Rates per 2009 Order**	$ 1,344,641	
48	Increase for 2016 Depreciation Study	195,216	
49	**2016 Depreciation Study (per Second Notice of Identified Adjustments)**	$ 1,639,857	$ 80,448
50			
51	Change in Lives and Net Salvage	(125,822)	989,740
52	**Proposed Settlement Agreement**	$ 1,414,036	$ 1,070,188

Docket No. 160021-EI
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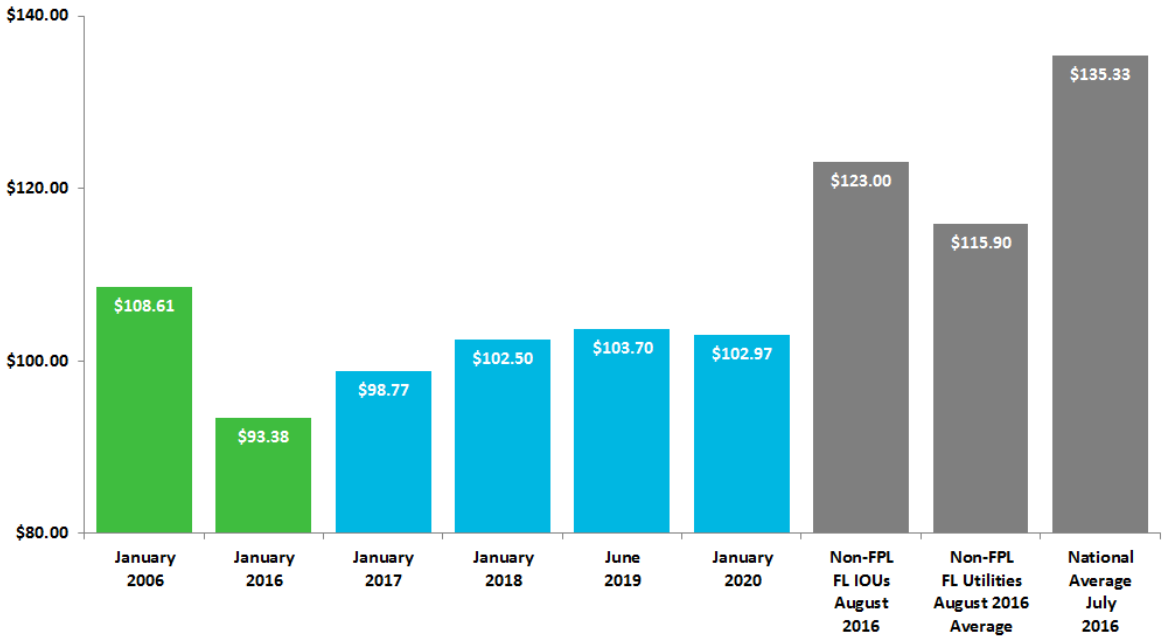
Exhibit KF-9, Page 1 of 1

1,000-kWh Typical Residential Bill Comparison



Notes:

- 2017 fuel and other clauses are based on rates pending FPSC approval
- September 6, 2016 fuel curves used for 2018-2020
- Projected bills do not include SoBRA impacts

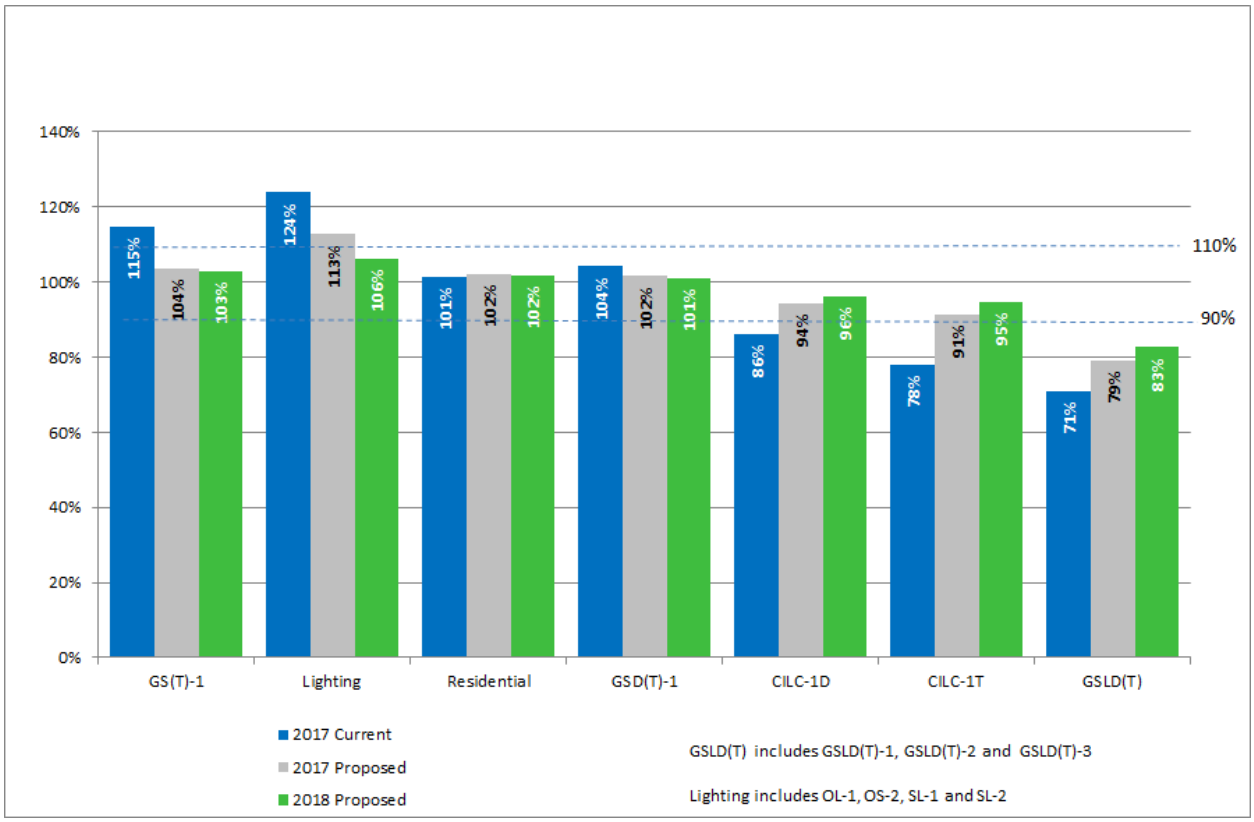
2017-2020 Typical Bills under the Proposed Settlement

	Current Bills	January 2017	January 2018	June 2019	January 2020
RS-1	$91.56	$98.77	$102.50	$103.70	$102.97
GS-1	$117.27	$120.91	$125.18	$126.64	$125.94
GSD-1	$1,407	$1,490	$1,533	$1,546	$1,541
GSLD-1	$16,915	$18,289	$19,054	$19,199	$19,145
GSLD-2	$81,578	$88,644	$92,597	$93,324	$93,400

Notes:

- 2017 fuel and other clauses are based on rates pending FPSC approval
- September 6, 2016 fuel curves used for 2018-2020
- Projected bills do not include SoBRA impacts

Parity of Major Rate Classes



The parity of all classes that are outside the range of 90% to 110% is improved under the Proposed Settlement Agreement.

Florida Power and Light Company
Depreciation Parameter Changes in Proposed Settlement Agreement as of December 31, 2016
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Line No.		Change in 2017 Expense			Change in Theoretical Reserve Imbalance (TRI)		
		Life (1)	Net Salvage (2)	Total (3)=(1)+(2)	Life (4)	Net Salvage (5)	Total (6)=(4)+(5)
1	**Steam Production**						
2	Scherer - Change life span to 63 years	$ (11,326)	$ -	$ (11,326)	$ 81,879	$ -	$ 81,879
3	SJRPP - Change life span to 65 years	(3,143)	-	(3,143)	36,881	-	36,881
4							
5	**Total Steam Production**	**$ (14,470)**	**$ -**	**$ (14,470)**	**$ 118,760**	**$ -**	**$ 118,760**
6							
7							
8							
9	**Transmission**						
10	350.2 - Change life from 75-R4 to 100-S4	$ (963)	$ -	$ (963)	$ 17,868	$ -	$ 17,868
11	353 - Change life from 40-R1 to 44-L1 and net salvage from -2% to 0%	(4,612)	(1,001)	(5,613)	30,857	7,315	38,172
12	353.1 - Change Life from 30-R1 to 38-R1	(3,504)	-	(3,504)	16,407	-	16,407
13	354 - Change life from 60-R4 to 70-R4 and net salvage from -25% to -15%	(1,255)	(765)	(2,020)	23,223	12,134	35,356
14	355 - Change life from 50-R2 to 55-S0 and net salvage from -50% to -40%	(4,698)	(2,711)	(7,410)	68,120	20,605	88,726
15	356 - Change life from 51-R1 to 55-S0 and net salvage from -50% to -45%	(1,916)	(1,986)	(3,902)	8,586	18,552	27,138
16							
17	**Total Transmission**	**$ (16,948)**	**$ (6,463)**	**$ (23,411)**	**$ 165,061**	**$ 58,606**	**$ 223,667**
18							
19	**Distribution**						
20	362 - Change life from 45-R1.5 to 51-S0.5 and net salvage from -10% to -5%	$ (5,712)	$ (2,225)	$ (7,937)	$ 36,812	$ 20,306	$ 57,118
21	364.1 - Change life from 40-R2 to 44-R2.5 and net salvage from -100% to -60%	(6,069)	(13,479)	(19,548)	21,530	116,982	138,512
22	364.2 - Change life from 50-R1.5 to 56-S0 and net salvage from -100% to -60%	(3,137)	(5,499)	(8,636)	5,619	22,497	28,116
23	365 - Change life from 48-R1 to 57-R1 and net salvage from -80% to -60%	(13,654)	(8,329)	(21,983)	100,133	64,918	165,051
24	367.6 - Change life from 42-R0 to 46-L0.5 and net salvage from -5% to 0%	(5,826)	(2,328)	(8,154)	81,299	16,946	98,245
25	367.7 - Change life from 35-R2 to 45-L1	(6,526)	-	(6,526)	84,270	-	84,270
26	369.1 - Change life from 53-R1 to 56.R1.5 and net salvage from -125% to -85%	(848)	(3,576)	(4,424)	(5,892)	24,074	18,182
27	370 - Change net salvage from -30% to -20%	-	(527)	(527)	-	4,963	4,963
28	370.1 - Change net salvage from -30% to -20%	-	(4,821)	(4,821)	-	16,542	16,542
29	373 - Changed life from 35-O1 to 39-L0	(1,643)	-	(1,643)	9,851	-	9,851
30							
31	**Total Distribution**	**$ (43,415)**	**$ (40,783)**	**$ (84,198)**	**$ 333,624**	**$ 287,227**	**$ 620,851**
32							
33	**General Plant**						
34	390 - Change net salvage from -10% to 10%	$ -	$ (2,117)	$ (2,117)	$ -	$ 21,916	$ 21,916
35	392.3 - Change life from 12-S3 to 13-S3	(1,626)	-	(1,626)	4,547	-	4,547
36							
37	**Total General Plant**	**$ (1,626)**	**$ (2,117)**	**$ (3,743)**	**$ 4,547**	**$ 21,916**	**$ 26,463**
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39	**Total Transmission, Distribution and General Plant**	**$ (61,989)**	**$ (49,363)**	**$ (111,352)**	**$ 503,232**	**$ 367,749**	**$ 870,981**
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41	**Grand Total**	**$ (76,459)**	**$ (49,363)**	**$ (125,822)**	**$ 621,991**	**$ 367,749**	**$ 989,740**
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Line No.		Expense	TRI
44	***Reconciliation***		
45			
46			
47	**Depreciation Rates per 2009 Order**	**$ 1,344,641**	
48	Increase for 2016 Depreciation Study	195,216	
49	**2016 Depreciation Study (per Second Notice of Identified Adjustments)**	**$ 1,539,857**	**$ 80,448**
50			
51	Change in Lives and Net Salvage	(125,822)	989,740
52	**Proposed Settlement Agreement**	**$ 1,414,035**	**$ 1,070,188**

Docket No. 160021-EI
Depreciation Parameter Changes
in Proposed Settlement Agreement
as of December 31, 2016
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EXHIBIT NO. 812

DOCKET NO: 160021-EI

WITNESS: Tiffany C. Cohen, Keith Ferguson, Robert E. Barrett, Jr., Sam Forrest

PARTY: FPL

DESCRIPTION:

DOCUMENTS: FPL's Responses to Staff's Forty-Third Set of Interrogatories (Nos. 507-548) and FPL's Responses to Staff's Twenty-Second Request for Production of Documents (No. 101).

PROFFERED BY: STAFF

QUESTION:
Paragraph 4 (e) of the Settlement Agreement states that the demand credits for customers under CILC and CDR will remain the same as those currently in effect which is higher than what FPL proposed in its March 15, 2016 filing. For these credits, please provide the annual dollar increase that will be collected through the ECCR clause and the estimated impact to a typical monthly residential bill.

RESPONSE:

Year	Increase	Residential 1,000 kWh Bill Impact
2017	$22,968,764	$0.23
2018	$23,295,967	$0.24
2019	$23,770,008	$0.24
2020	$24,311,617	$0.24

Please note that the impacts to the residential 1,000 kWh bill shown in the table above are relative to the filed MFRs and are not incremental to the rate levels under the current Settlement Agreement (current rates). As noted in FPL's response to Staff's Forty-Third Set of Interrogatories No. 541, TCC-10 does not reflect the impact in 2017.

QUESTION:
Paragraph 4 (e) of the Settlement Agreement states "No CILC or CDR customer shall be subject to any charge or debit against such customer's bill for electric service provided during the Term based on the difference between the credits approved by this Agreement and any new credits that may be approved pursuant to future DSM proceedings." Does this apply to existing and new customers during the Term of the Agreement?

RESPONSE:
Yes. Paragraph 4(e) applies to existing and new customers during the Term of the Agreement.

QUESTION:
Please refer to Paragraph 4(e) of the proposed Settlement Agreement. Based on this language, would the Commission have the authority, before the end of the Term as defined in Paragraph 1, to modify eligibility for participation in the CILC tariff or CDR rider, or cancel the CILC tariff and/or CDR rider?

RESPONSE:
Yes. In a Demand-Side Management ("DSM") proceeding, the Commission would have the authority to cancel, or modify eligibility for participation in, the CILC tariff and CDR rider. Paragraph 4(e) of the proposed Settlement Agreement provides that such modification or cancelation would be implemented when FPL's rates are next reset in a general base rate proceeding.

QUESTION:
Please refer to Paragraph 6 of the Settlement Agreement. Please provide a monthly summary of the storm reserve account balance including all charges and credits to this account from January 1, 2016 to August 31, 2016.

RESPONSE:
See Attachment No. 1 to this response for the requested information.

Florida Power & Light Company
Docket No. 160021-EI
Staff's Forty-Third Set of Interrogatories
Interrogatory No. 510
Attachment No. 1
Tab 1 of 1

Retail Storm Damage Reserve
2016 Monthly Activity

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16
Beginning Balance	$ (118,783,979)	$ (118,880,611)	$ (119,112,707)	$ (117,208,187)	$ (117,414,449)	$ (117,515,480)	$ (112,313,690)	$ (113,481,661)
2015 Storm - Tropical Storm Erika	2,047	16,947	8,306	(97,951)	-	-	(1,605)	69,818
2016 Storms - MLK weekend Tornadoes and Tropical Storm Collin	-	-	2,830,757	-	-	5,655,463	(1,099,888)	1,397,866
Accrual for reinvested storm fund earnings	(98,651)	(23,518)	(123,260)	(108,322)	(101,154)	(108,787)	(66,424)	(99,456)
Administrative and Service Fees - Storm Bond Repayment Charge	-	(225,500)	-	-	-	-	-	(225,500)
Mark-to-Market Earnings (FAS 115)	-	-	(811,327)	-	-	(344,886)	-	-
2004 Storm Surcharge Recoveries	(28)	(25)	44	12	122	-	(54)	674
Ending Balance	$ (118,880,611)	$ (119,112,707)	$ (117,208,187)	$ (117,414,449)	$ (117,515,480)	$ (112,313,690)	$ (113,481,661)	$ (112,338,258)

QUESTION:
Please refer to Paragraph 6 of the Settlement Agreement. Based on the monthly $4.00/1,000 kWh cap for residential customers for storm cost recovery and projected sales for 2016, please provide the annual dollar amount that would be recovered from residential customers and the total that would be recovered from all customers.

RESPONSE:
FPL interprets this interrogatory to request an analysis involving 2017 projected sales. Based on the monthly $4.00/1,000 kWh cap for residential customers for storm cost recovery and projected sales for 2017, the annual dollar amount that would be recovered from residential customers is $228,254,024 and the total amount that would be recovered from all customers is $354,884,677. Note that the weightings of the forecast of damage between production, transmission, distribution and general plant is based on the current storm bond recovery factors as a proxy in this calculation. The functional weightings based on actual damage for a particular storm could be different, resulting in a different amount to be recovered from residential customers.

QUESTION:
Please refer to Paragraph 6 of the Settlement Agreement. For each of the three hypothetical scenarios in the following table, please provide the storm cost recovery amount that FPL would seek to recover from its ratepayers.

RESPONSE:
Per Paragraph 6 of the Settlement Agreement, the date to which the storm damage reserve level would be referenced is when the storm damage costs are more than the storm damage reserve on the date of the storm would be August 31, 2016. The actual storm damage reserve balance as of August 31, 2016 is $112 million. This value was utilized to determine the hypothetical storm cost recovery amounts as listed below in Scenario 1.

	Scenario 1	Scenario 2	Scenario 3
Storm Damage Reserve Level at Implementation Date	$150,000,000	$150,000,000	$150,000,000
Storm Damage Reserve Level at Time of Storm	$150,000,000	$150,000,000	$135,000,000
Recoverable Storm Damage Costs Charged to Reserve	$360,000,000	$40,000,000	$100,000,000
Storm Damage Reserve Level After Storm	($210,000,000)	$110,000,000	$35,000,000
Storm Cost Recovery Amount	$322,000,000	$0	$0

QUESTION:
Please refer to Paragraph 6 of the Settlement Agreement. Assuming an implementation date of January 1, 2017, what is the projected level of the storm reserve on a retail and system basis?

RESPONSE:
Due to the recent storm restoration activities required in FPL's service territory as a result of Hurricane Matthew in October 2016, the projected level of FPL's retail storm reserve as of January 1, 2017 is $0. FPL is planning to file a petition in the fourth quarter of 2016 for interim recovery of eligible storm restoration costs and replenishment of the storm reserve under the provisions of the 2012 Settlement Agreement.

QUESTION:
Please refer to Paragraph 6 of the Settlement Agreement and this hypothetical scenario. If a named tropical storm hits FPL's service area on February 1, 2017, lasted for two days, caused $400,000,000 worth of damage, and FPL has $120,500,000 in its storm reserve.
a. How much would FPL petition the Commission for storm cost recovery?
b. When would FPL petition the Commission for storm cost recovery?
c. When would FPL begin to charge its customers the additional $4.00/1,000 kWh?
d. When would FPL stop charging its customer the additional $4.00/1,000 kWh?

RESPONSE:
Please see responses below based on the stated hypothetical scenario:

a. FPL would petition the Commission for $390.5 million of storm cost recovery. This is based on $279.5 million of storm damage costs that exceeded the storm damage reserve balance on the date of the storm plus replenishment of the storm damage reserve to the level as of August 31, 2016 of $111 million.

b. FPL would petition the Commission for storm cost recovery as soon as it was able to determine a reasonable estimate for the total incremental storm costs that would be charged against the storm damage reserve pursuant to Rule No. 25-6.0143, F.A.C. FPL believes it would take approximately one to two months after restoration is complete to determine the initial estimate to file a petition; however, due to the nature of storm restoration costs, these amounts could require revisions for up to 12 months post-restoration.

c. FPL would begin to charge its customers for the storm cost recovery 60 days after the filing of a storm cost recovery petition with the Commission.

d. FPL would stop charging customers for the storm cost recovery 12 months from the date the charge went into effect, unless it collected $390.5 million prior to then at which time it would cease storm cost recovery. If FPL had not recovered the entire $390.5 million at the end of 12 months, then it would request Commission permission to extend storm cost recovery beyond the initial 12 month period to recover any remaining amount.

QUESTION:
Paragraph 10 (a) of the Settlement Agreement states that FPL "will undertake construction of approximately 300 MW per calendar year of solar generation reasonably projected to go into service during the Minimum Term or within one year following expiration of the Minimum Term." Does this mean that there would be a cap of 1,200 MW or 1,500 MW of new solar construction projects?

RESPONSE:
The cap for new solar construction projects eligible for SoBRA recovery under Paragraph 10(a) of the Settlement Agreement would be 1,200 MW.

QUESTION:
Please provide the total costs, in $/kWac, for the DeSoto, Space Coast, Babcock Ranch, Citrus, and Manatee solar projects.

RESPONSE:
Total costs in $/kWac for the solar projects are provided below.

Solar Project	$/kWac		COD Year
Desoto	$6,200		2009
Space Coast	$7,100		2010
Babcock Ranch, Citrus and Manatee	$1,835	Current estimate of projected installed cost once placed in service	2016

QUESTION:
For solar projects subject to the Power Plant Site Act, will FPL issue an RFP pursuant to 25-22.082, F.A.C?

RESPONSE:
Absent an FPL exemption request and Commission determination pursuant to Rule 25-22.082(18), F.A.C., all elements of Rule 25-22.082, F.A.C. would apply.

QUESTION:
Will FPL file for approval of any SoBRA prior to the in-service date of the facility?

RESPONSE:
Yes, the Fuel Docket would be used for purposes of the review and approval of the proposed solar projects per the terms of the Settlement Agreement. FPL will utilize the annual Capacity Clause Projection filing to submit the SoBRA amount for Commission confirmation; however, base rates will not be adjusted until such time as the solar project is approved and achieves commercial operation.

QUESTION:
What is the typical time frame between FPL's filing of its final true-up filing in the Fuel Docket and the hearing that is conducted in the Fuel Docket? Does FPL believe this gives adequate time for discovery?

RESPONSE:
FPL's final true-up filing in the Fuel Docket is normally made the first week of March and the hearing is held the first week of November. The discovery deadline is approximately the third week of October which allows over 7 months for discovery. FPL believes this is adequate time for discovery.

QUESTION:
Does FPL propose to list each SoBRA as a line item on customer's bills or that it be included in the non-fuel energy charge?

RESPONSE:
There will not be a separate line item. Similar to past Generation Base Rate Adjustments, the increase will be included in the non-fuel energy charge but will also be included in other base charges. Additionally, there will be an offsetting decrease to fuel.

The implementation of the SoBRA will be reflected as stated in Section 10(e) of the proposed Settlement Agreement: "Each SoBRA is to be reflected on FPL's customer bills by increasing base charges and base non-clause recoverable credits and commercial/industrial demand reduction rider credits by an equal percentage contemporaneously."

QUESTION:
Please refer to Paragraph 15 and 26 of the Settlement Agreement. Does continuation of the Incentive Mechanism automatically terminate at the end of the Term of the Agreement unless the Commission takes some action?

RESPONSE:
Yes. The Incentive Mechanism would terminate at the end of the Term of the Agreement unless FPL or the Commission takes action to continue the Incentive Mechanism.

QUESTION:
Please refer to Paragraph 15(c) of the proposed Settlement Agreement. Based on this language, will FPL be discontinuing any activities it has previously engaged in for the Pilot Incentive Mechanism Program based on this term?

RESPONSE:
No. FPL will not discontinue any asset optimization activities that it has previously engaged in for the Pilot Incentive Mechanism based on the terms of the proposed Settlement Agreement.

QUESTION:
Please refer to Paragraph 18 of the Settlement Agreement. Can all or part of the proposed Battery Storage pilot program be associated with one or more of the solar projects subject to a SoBRA? IF so, will the costs of the storage project be subject to the $1,750 SoBRA cap or will cost recovery be deferred until FPL's next rate case?

RESPONSE:
Paragraph 18 relates to a battery storage pilot program subject to the specific parameters set forth in that paragraph, including a specified cost cap and cost recovery through the next general base rate proceeding. To the extent that battery storage economics continue to improve and battery storage in a particular instance is determined to improve the economics for a particular project otherwise eligible for SoBRA, battery storage could be proposed as part of a solar project for purposes of the SoBRA provisions of the Settlement Agreement.

QUESTION:
Please refer to Paragraph 20 of the Settlement Agreement. Will the evaluation be for customers taking service from a distribution substation or providing generation into a distribution substation? When will the evaluation be completed and will a copy be provided to the Commission?

RESPONSE:
The evaluation will be for customers taking service from a distribution substation.

At this time, FPL is not certain of the extent of the analysis that will be required. FPL estimates the analysis may be complete by the end of 2017, and it will furnish a copy of the evaluation to the Commission as soon as it is available.

QUESTION:
For 2018, will FPL be completely unhedged regarding natural gas prices? Will its forecast of fuel prices for 2018 include any hedges or hedging effects? Please explain.

RESPONSE:
Yes. If the Proposed Settlement Agreement is approved, FPL's natural gas portfolio will be completely unhedged in 2018.

No. If the Proposed Settlement Agreement is approved, FPL's projected fuel costs for the 2018 Projection Filing in the Fuel Clause will not include any hedges or hedging effects as FPL will not have any natural gas hedges in place for 2018.

QUESTION:
For 2017, will the hedges in place expire and not be replaced or renewed?

RESPONSE:
Yes. If the Proposed Settlement Agreement is approved, FPL's 2017 natural gas hedges will expire at the time they settle and would not be replaced or renewed.

QUESTION:
For 2017, the hedges are only natural gas. Correct?

RESPONSE:
Correct. FPL's hedges for 2017 are only for natural gas.

QUESTION:
What is the first month and year when FPL will be completely unhedged for natural gas?

RESPONSE:
If the Proposed Settlement Agreement is approved, the first month and year that FPL will be completely unhedged for natural gas is January 2018.

QUESTION:
The intent of the following questions is to understand the impact of natural gas price changes on FPL's fuel costs and revenue given the elimination of hedging for the term of the settlement. Please assume the following: FPL is completely unhedged for natural gas in 2018. In April 2018 a significant change in natural gas prices is forecasted for the last six months of 2018. FPL's generation mix for 2018 is as represented in the 10 year site plan.

a. Assuming the forecasted change in natural gas prices is an increase over what has been used to calculate fuel factors, what would the percentage increase in natural gas prices need to be to trigger the 10 percent threshold reporting requirement in Rule 25-6.0424 F.A.C.?
b. Assuming the forecasted change in natural gas prices is a decrease over what has been used to calculate fuel factors, what would the percentage decrease in natural gas prices need to be to trigger the 10 percent threshold reporting requirement in Rule 25-6.0424 F.A.C.?
c. Assuming FPL had continued fuel price hedging as in 2016 and earlier, what would be the percentage increase and decrease in natural gas prices need to be to trigger the reporting requirement?

Please explain any additional assumptions FPL made to answer these questions (#529 a. thru c.)

RESPONSE:
For this response, FPL has utilized the following hypothetical assumptions:

- 2018 Jurisdictional Total Fuel Costs and Adjusted Net Power Transactions: $3,000,000,000
- 2018 Jurisdictional Fuel Revenues Applicable to the Period: $3,000,000,000
- 2018 Average Commodity Price of Natural Gas Utilized to Set Factor: $3.00/MMBtu
- 2018 Total Natural Gas Consumption per 10-Year Site Plan: 607,146 MMCF or 607,146,000 MMBtu. For simplicity, FPL has rounded the volume to 600,000,000 MMBtu and assumed that consumption is ratable across all months (i.e., 50,000,000 MMBtu per month).
- Hedges in subpart c placed at $3.00/MMBtu

a. In order to trigger the 10% threshold (10% of Jurisdictional Fuel Revenues, or $300,000,000), natural gas prices would have to increase, on average, by $1.00/MMBtu for the last six months of 2018. This is an increase of approximately 33%.

6 months x 50,000,000 MMBtu/Month x $1.00/MMBtu = $300,000,000.

b. In order to trigger the -10% threshold (-10% of Jurisdictional Fuel Revenues, or -$300,000,000), natural gas prices would have to decrease, on average, by $1.00/MMBtu for the last six months of 2018. This is a decrease of approximately -33%.

6 months x 50,000,000 MMBtu/Month x -$1.00/MMBtu = -$300,000,000.

c. The following tables show the amount and percentage increase and decrease, given the base assumptions utilized in subparts a and b, that would have to occur under hypothetical varying levels of hedging (10% to 50%) to trigger the +/- 10% thresholds:

Percent Hedged	$ Increase to Trigger 10%	% Increase in Gas Price
10%	$1.11	37%
20%	$1.25	42%
30%	$1.43	48%
40%	$1.67	56%
50%	$2.00	67%

Percent Hedged	$ Decrease to Trigger 10%	% Decrease in Gas Price
10%	-$1.11	-37%
20%	-$1.25	-42%
30%	-$1.43	-48%
40%	-$1.67	-56%
50%	-$2.00	-67%

QUESTION:
What is FPL's projected generation mix for 2018?

RESPONSE:
Please refer to Schedule 6.1 "Energy Sources" and Schedule 6.2 "Energy Sources % by Fuel Type" in FPL's Ten Year Power Plant Site Plan ("TYSP") 2016-2025 Report. These schedules show FPL's projected generation mix for 2018, without the incremental solar generation contemplated to be added under the SoBRA provision of the settlement agreement. While a new TYSP will not be available until early 2017, and will reflect updates to all assumptions, an additional 300 MW of solar in service for all of 2018 would be expected to produce approximately 680 GWh of generation, which would bring solar generation to about 1.1% of the total in 2018.

QUESTION:
Please explain why the Company changed the levels of interim net salvage for Plants Scherer and St. Johns River Power Park (SJRPP) in Exhibit D of the proposed Stipulation and Settlement from those filed in FPL's Second Notice of Identified Adjustments.

RESPONSE:
The estimates of interim net salvage for coal-fired production are the same as estimated in FPL's 2016 Depreciation Study (as reflected in the Second Notice of Identified Adjustments filed on June 6, 2016). However, the composite net salvage percentages for these plants have changed because of the change in the life span estimates included in the Proposed Settlement Agreement. As a result of longer life spans, a higher percentage of the plants will retire as interim retirements. This means that the interim net salvage estimates apply to a larger percentage of the plants, which in turn results in a higher negative composite net salvage estimate. The calculations of the composite net salvage percentages are provided in this response as Attachment No. 1. These are the same calculations as provided in Table 9 of the 2016 Depreciation Study (and provided as workpapers for the Second Notice of Identified Adjustments – Exhibit 483), but have been updated for the revised life span estimates for Scherer and SJRPP.

FLORIDA POWER AND LIGHT

CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2016
SETTLEMENT AGREEMENT

ACCOUNT		TERMINAL RETIREMENTS RETIREMENTS ($)	TERMINAL RETIREMENTS NET SALVAGE ($)	NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS ($)	INTERIM RETIREMENTS NET SALVAGE (%)	INTERIM RETIREMENTS NET SALVAGE ($)	TOTAL NET SALVAGE ($)	TOTAL RETIREMENTS	ESTIMATED NET SALVAGE (%)
(1)		(2)	(3)	(4)=(3)/(2)	(5)	(6)	(7)=-(5)x(6)	(8)=(3)+(7)	(9)=(2)+(5)	(10)=-(8)/(9)
STEAM PRODUCTION PLANT										
OIL AND GAS										
311	STRUCTURES AND IMPROVEMENTS	366,256,190	-	0	27,302,818	(15)	4,095,423	4,095,423	393,559,008	(1)
312	BOILER PLANT EQUIPMENT	680,539,776	-	0	128,040,158	(15)	19,206,024	19,206,024	808,579,935	(2)
314	TURBOGENERATOR UNITS	304,297,668	-	0	49,232,143	(5)	2,461,607	2,461,607	353,529,811	(1)
315	ACCESSORY ELECTRIC EQUIPMENT	83,266,772	-	0	10,647,282	(20)	2,129,456	2,129,456	93,914,054	(2)
316	MISCELLANEOUS EQUIPMENT	18,269,634	-	0	2,322,697	(5)	116,135	116,135	20,592,331	(1)
TOTAL OIL AND GAS		*1,452,630,041*	-		*217,545,098*		*28,008,645*	*28,008,645*	*1,670,175,139*	
COAL										
311	STRUCTURES AND IMPROVEMENTS	215,081,056	-	0	41,523,171	(15)	6,228,476	6,228,476	256,604,227	(2)
312	BOILER PLANT EQUIPMENT	524,502,885	-	0	436,636,187	(15)	65,495,428	65,495,428	961,139,071	(7)
314	TURBOGENERATOR UNITS	114,136,600	-	0	78,325,866	(5)	3,916,293	3,916,293	192,462,465	(2)
315	ACCESSORY ELECTRIC EQUIPMENT	57,923,439	-	0	27,737,082	(20)	5,547,416	5,547,416	85,660,521	(6)
316	MISCELLANEOUS EQUIPMENT	9,860,299	-	0	4,581,096	(5)	229,055	229,055	14,441,395	(2)
TOTAL COAL		*921,504,277*	-		*588,803,402*		*81,416,668*	*81,416,668*	*1,510,307,679*	
TOTAL STEAM PRODUCTION PLANT		**2,374,134,318**	-		**806,348,499**		**109,425,313**	**109,425,313**	**3,180,482,817**	
NUCLEAR PRODUCTION PLANT										
321	STRUCTURES AND IMPROVEMENTS	1,446,171,252	-	0	115,118,963	(10)	11,511,896	11,511,896	1,561,290,216	(1)
322	REACTOR PLANT EQUIPMENT	2,661,221,779	-	0	523,843,957	(15)	78,576,594	78,576,594	3,185,065,736	(2)
323	TURBOGENERATOR UNITS	1,724,472,141	-	0	427,675,972	0	-	-	2,152,348,113	0
324	ACCESSORY ELECTRIC EQUIPMENT	653,537,648	-	0	68,766,627	(10)	6,876,663	6,876,663	722,304,274	(1)
325	MISCELLANEOUS EQUIPMENT	88,389,716	-	0	32,621,745	(10)	3,262,174	3,262,174	121,011,461	(3)
TOTAL NUCLEAR PRODUCTION PLANT		**6,573,792,535**	-		**1,168,227,264**		**100,227,327**	**100,227,327**	**7,742,019,799**	
OTHER PRODUCTION PLANT										
SIMPLE CYCLE AND PEAKER PLANTS										
341	STRUCTURES AND IMPROVEMENTS	50,435,154	-	0	5,358,335	(25)	1,339,584	1,339,584	55,793,489	(2)
342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	30,138,011	-	0	10,356,732	(10)	1,035,673	1,035,673	40,494,743	(3)
343	PRIME MOVERS - GENERAL	299,282,958	-	0	103,786,799	(10)	10,378,680	10,378,680	403,069,757	(3)
343	PRIME MOVERS - CAPITALIZED SPARE PARTS	19,427,540	-	0	89,292,894	35	(31,252,513)	(31,252,513)	108,720,434	29
344	GENERATORS	78,786,272	-	0	12,711,682	(20)	2,542,336	2,542,336	91,497,954	(3)
345	ACCESSORY ELECTRIC EQUIPMENT	78,322,342	-	0	19,207,520	(10)	1,920,752	1,920,752	97,529,862	(2)
346	MISCELLANEOUS POWER PLANT EQUIPMENT	5,154,047	-	0	2,230,580	(5)	111,529	111,529	7,384,627	(2)
TOTAL SIMPLE CYCLE AND PEAKER PLANTS		*561,546,325*	-		*242,944,541*		*(13,923,959)*	*(13,923,959)*	*804,490,866*	
COMBINED CYCLE										
341	STRUCTURES AND IMPROVEMENTS	749,996,178	-	0	79,045,940	(25)	19,761,485	19,761,485	829,042,118	(2)
342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	301,734,076	-	0	120,004,250	(10)	12,000,425	12,000,425	421,738,326	(3)
343	PRIME MOVERS - GENERAL	3,338,498,964	-	0	1,275,634,167	(10)	127,563,417	127,563,417	4,614,133,130	(3)
343	PRIME MOVERS - CAPITALIZED SPARE PARTS	18,720,290	-	0	2,328,713,235	35	(815,049,632)	(815,049,632)	2,347,433,525	35
344	GENERATORS	639,365,489	-	0	123,643,588	(20)	24,728,718	24,728,718	763,009,077	(3)
345	ACCESSORY ELECTRIC EQUIPMENT	691,287,387	-	0	200,456,326	(10)	20,045,633	20,045,633	891,743,713	(2)
346	MISCELLANEOUS POWER PLANT EQUIPMENT	82,885,723	-	0	37,203,758	(5)	1,860,188	1,860,188	120,089,480	(2)
TOTAL COMBINED CYCLE		*5,822,488,106*	-		*4,164,701,263*		*(609,089,767)*	*(609,089,767)*	*9,987,189,370*	
TOTAL OTHER PRODUCTION PLANT		**6,384,034,431**	-		**4,407,646,804**		**(623,013,726)**	**(623,013,726)**	**10,791,680,236**	
GRAND TOTAL		**15,331,961,285**	-		**6,382,221,568**		**(413,361,086)**	**(413,361,086)**	**21,714,182,852**	

QUESTION:
Please explain why the Company changed the net salvage levels for Account Nos. 353, 354, 355, 356, 362, 364.1, 364.2, 365, 367.6, 369.1, 370, 370.1, and 390, in Exhibit D of the proposed Stipulation and Settlement from those filed in FPL's Second Notice of Identified Adjustments.

RESPONSE:
As described in the settlement testimony of FPL witness Ferguson, the signatories compromised on certain depreciation parameters as part of the overall Proposed Settlement Agreement. For the transmission, distribution and general plant functions this included less negative net salvage estimates. The compromise net salvage parameters generally reflect the positions of the intervenors and their witnesses in this proceeding, including South Florida Hospital and Healthcare Association witness Lane Kollen, Federal Executive Agencies witness Brian Andrews and Office of Public Counsel witness Jacob Pous (subsequently withdrawn). Ultimately, however, these are negotiated outcomes.

QUESTION:
Please explain why the Company changed the Survivor Curve estimates (column 3 of Exhibit D, Page 2 and 3 of 13, of the proposed Stipulation and Settlement) for Plants Scherer and SJRPP from those filed in FPL's Second Notice of Identified Adjustments.

RESPONSE:
The interim survivor curve estimates for Scherer and SJRPP are the same in Exhibit D as those included in FPL's Second Notice of Identified Adjustments filed on June 6, 2016. However, the probable retirement dates used in Exhibit D are those proposed by SFHHA witness Kollen and accepted by the Company as compromise.

QUESTION:
For the purposes of the following Interrogatory, please refer to the Stipulation and Settlement, page 19, lines 1-3 (unnumbered), specifically the clause "and up to $1,000 million of the theoretical depreciation reserve surplus effected by the depreciation rates set forth in Exhibit D..."

a. Given that the beginning of the currently proposed Stipulation and Settlement term is January 1, 2017, please elaborate on how the "$1,000 million of the theoretical depreciation reserve surplus", specifically projected at December 31, 2016, is "effected by the depreciation rates set forth in Exhibit D", presumably Column 6?

b. In so far as the proposed depreciation rates set forth in Exhibit D "effect" reserves post December 31, 2016, is this statement meant to imply that a reserve imbalance measurement not resulting from a Commission Order guide the Company's discretion as to the availability of a "theoretical depreciation reserve surplus" over the Minimum Term? Must there be a theoretical depreciation reserve "surplus" at any given time in order to amortize the full $1,000 million over the Minimum Term?

c. Will the balance of the amount specified on page 19, lines 1-3 remain in accumulated depreciation serving to reduce rate base over the Minimum Term until the time/period it is amortized?

d. If the response to 4c. is affirmative, may the Company at its discretion reverse any entries performed over the Minimum Term in a similar manner to that shown on Hearing Exhibit 401, BSP 419-420 (2012 Rate Case Settlement, dismantlement reserve flow-back)? If so, how, if at all, does the Company simultaneously adjust return on equity dollars for Reserve Amount flow-back reversals effecting prior total rate base amounts?

RESPONSE:
a. The compromise changes in depreciation parameters and resulting depreciation rates also result in a total theoretical reserve surplus of $1,070 million as shown in column 8 of Exhibit D. In general, the theoretical reserve imbalance will change if the depreciation parameters and rates change, which is what is reflected in Exhibit D.

b. The theoretical reserve surplus of $1,070 million in column 8 of Exhibit D is calculated based on the compromise changes in depreciation rates for which the signatories are seeking Commission approval as part of the Proposed Settlement Agreement. The theoretical reserve surplus is calculated at a point in time, in this case December 31, 2016. This amount is only impacted by any reserve amortized or reversed over the term of the Proposed Settlement Agreement pursuant to paragraph 12(c).

c. Yes, the amounts will remain in accumulated depreciation until they are amortized per the terms of the Proposed Settlement Agreement. This is the same treatment FPL has been

utilizing for its dismantlement reserve in its current stipulation and settlement agreement approved by the Commission in Docket No. 120015-EI.

d. Yes, the Company may reverse any entries performed over the minimum term, provided its retail jurisdictional adjusted return on equity stays within the proposed return on equity range of 9.6% - 11.6%. This is accomplished by evaluating FPL's return on equity on a monthly basis when preparing its earning surveillance report, which is based on a rolling monthly historical average. If the return on equity is above the range, then FPL will reverse any prior amortization utilized in order to bring the return on equity back into the range.

QUESTION:
Please explain why the Company changed the Survivor Curve estimates (column 3 of Settlement Exhibit D, Page 13 of 13) for Accounts Nos. 350.2, 353, 353.1, 354, 355, 356, 362, 364,1, 364.2, 365, 367.6, 367.7, 369.1, 373, and 392.3, in its proposed Settlement Agreement (Exhibit D) from those filed in FPL's Second Notice of Identified Adjustments.

RESPONSE:
As described in the settlement testimony of FPL witness Ferguson, the signatories compromised on certain depreciation parameters as part of the overall Proposed Settlement Agreement. For the transmission, distribution and general plant functions, this included longer estimated service life estimates. The compromise service life estimates generally reflect the positions of intervenors and their witnesses in this proceeding, including Federal Executive Agencies witness Brian Andrews and Office of Public Counsel witness Jacob Pous (subsequently withdrawn). These witnesses asserted that there is a trend toward longer service lives for these functions. Ultimately, however, these are negotiated outcomes.

QUESTION:

a. Do the "Annual Depreciation Rates" shown in Column (6) of Exhibit D to the proposed Stipulation and Settlement incorporate any book reserve reductions in the creation of the new "Reserve Amount" listed in Stipulation Item 12.(b)?

b. If the response to 536.a. is negative, please discuss why the Stipulation and Settlement depreciation rates are not being formulated using FPL's book reserve (at December 31, 2016) less the Reserve Amount listed in Stipulation Item 12.(b).

RESPONSE:

a. No, the depreciation rates do not incorporate reserve reductions because under the terms of the Proposed Settlement Agreement, the reserve amortization can be used at the Company's discretion, subject to the restrictions in paragraph 12(c).

b. As described in subpart (a), the Company is permitted to utilize the reserve amortization at its discretion. Any amounts that are amortized during the term of the Proposed Settlement Agreement will be removed from accumulated depreciation in the Company's next depreciation study.

QUESTION:
Referring to Paragraph 4(e) of the Stipulation and Settlement, please provide a discussion as to how the demand and energy charges were calculated for the commercial rate schedules.

RESPONSE:
FPL calculated demand and energy rates for the Stipulation and Settlement in the same way as the originally filed proposed rates. As discussed in witness Cohen's rebuttal testimony beginning on hearing transcript page 5309, line 21: "FPL began with present demand and energy rates and increased those rates by the same percentage to maintain the current relationship between demand and energy rates. FPL then adjusted on-peak energy charges to ensure revenue neutrality and to achieve target revenues. This approach was used in consideration of rate stability and the impact on customers with differing load factors with which this Commission has expressed concerns." (Official Hearing Transcript Pages 5309, Line 21 through 5310, Line 3)

QUESTION:
Referring to Paragraph 4(e) of the Stipulation and Settlement, please state the impact (in dollars) on the energy conservation cost recovery clause over the term of the settlement as a result of keeping the CILC/CDR credits as their current greater level (when compared to the credits proposed in the MFRs).

RESPONSE:

Year	$ Impact
2017	$22,968,764
2018	$23,295,967
2019	$23,770,008
2020	$24,311,617

Please note that the dollar impacts stated above are relative to FPL's filed MFRs and are not incremental to the rate levels under the current Settlement Agreement (current rates).

QUESTION:
Referring to Paragraph 4(e) of the settlement, please state the impact (in dollars) on the Company's energy conservation cost recovery clause 2017 estimates in Docket No. 160002-EI as a result of maintaining the CILC/CDR credits at their current level. Please provide the dollar impact by program (i.e. CILC and CDR) and give the total impact.

RESPONSE:

2017	$ Impact
CDR Credits	$7,421,475
CILC Credits	$15,547,289
Total	$22,968,764

Please note that the dollar impacts stated above are relative to FPL's filed MFRs and are not incremental to the rate levels under the current Settlement Agreement (current rates).

QUESTION:
Referring to Paragraph 4(e) of the settlement, please provide the conservation cost recovery factors for each rate class for the Company's energy conservation cost recovery clause (Docket No. 160002-EI) that would result from maintaining the CILC/CDR credits at their current level. Provide conservation cost recovery factors for each rate class calculated using each of the following two production cost allocation methodologies:

a. 12 CP and $1/13^{th}$
b. 12 CP and 25 percent

RESPONSE:
a. 2017 ECCR factors including current level CILC/CDR credits and calculated based on 12 CP and $1/13^{th}$ cost allocation method

RATE CLASS	Conservation Recovery Factor ($/kw) (i)	Conservation Recovery Factor ($/kwh) (j)	RDC ($/KW) (k)	SDD ($/KW) (l)
RS1/RTR1	-	0.00150	-	-
GS1/GST1	-	0.00140	-	-
GSD1/GSDT1/HLFT1	0.48	-	-	-
OS2	-	0.00110	-	-
GSLD1/GSLDT1/CS1/CST1/HLFT2	0.53	-	-	-
GSLD2/GSLDT2/CS2/CST2/HLFT3	0.55	-	-	-
GSLD3/GSLDT3/CS3/CST3	0.56	-	-	-
SST1T	-	-	$0.06	$0.03
SST1D1/SST1D2/SST1D3	-	-	$0.06	$0.03
CILC D/CILC G	0.62	-	-	-
CILC T	0.60	-	-	-
MET	0.60	-	-	-
OL1/SL1/SL1M/PL1	-	0.00054	-	-
SL2/SL2M/GSCU1	-	0.00109	-	-

b. 2017 ECCR factors including current level CILC/CDR credits and calculated based on 12 CP and 25 percent cost allocation method

RATE CLASS	Conservation Recovery Factor ($/kw) [(i)]	Conservation Recovery Factor ($/kwh) [(j)]	RDC ($/KW) [(k)]	SDD ($/KW) [(l)]
RS1/RTR1	-	0.00148	-	-
GS1/GST1	-	0.00140	-	-
GSD1/GSDT1/HLFT1	0.48	-	-	-
OS2	-	0.00115	-	-
GSLD1/GSLDT1/CS1/CST1/HLFT2	0.54	-	-	-
GSLD2/GSLDT2/CS2/CST2/HLFT3	0.57	-	-	-
GSLD3/GSLDT3/CS3/CST3	0.58	-	-	-
SST1T	-	-	$0.06	$0.03
SST1D1/SST1D2/SST1D3	-	-	$0.06	$0.03
CILC D/CILC G	0.64	-	-	-
CILC T	0.63	-	-	-
MET	0.61	-	-	-
OL1/SL1/SL1M/PL1	-	0.00070	-	-
SL2/SL2M/GSCU1	-	0.00115	-	-

QUESTION:
Referring to Exhibit TCC-10 of the direct testimony of witness Cohen filed in conjunction with the proposed Stipulation and Settlement, please state the assumptions used for the clause factors used in the bill calculations (e.g., 12 CP 1/13 or 12 CP 25 in environmental, conservation and capacity clauses; with or without WCEC-3 revenue requirements for capacity clause; CILC/CDR credits as proposed in rate case or as proposed in Stipulation and Settlement for the conservation clause; etc.).

RESPONSE:
Regarding the bill calculations in Exhibit TCC-10, the 12 CP and 1/13 method was used in calculating environmental, conservation and capacity clauses. The capacity clause was also calculated without WCEC3 revenue requirements. Those revenue requirements are included in base charges.

The conservation clause was calculated with the CILC/CDR credits as proposed in the original filing of the rate case for 2017. As shown in FPL's response to Staff's Forty-Third Set of Interrogatories No. 507, the Conservation Clause would increase approximately 23 cents for the typical 1,000 kWh residential bill in 2017 relative to the filed MFRs. The conservation clause factors for 2018-2020 include the higher level of credits, based on maintaining the existing credit levels under the current Settlement Agreement.

QUESTION:
Please describe the impact the proposed Settlement and Stipulation will have on the Company's request, per its 2016 Rate Petition, to move certain CWIP projects from base rates to either the Energy Conservation Cost Recovery Clause or the Environmental Cost Recovery Clause.

RESPONSE:
Per paragraph 2 of the Proposed Stipulation and Settlement Agreement ("the Agreement"), FPL's filed FPSC and Company Adjustments reflected on MFRs B-2, C-3, and D-1a, as revised by FPL's filed notices of identified adjustments, are deemed approved except as otherwise noted in other sections of the Agreement. The only Company Adjustments which are modified as part of the Agreement are the calculation of depreciation accruals and amortization of capital recovery schedules. Therefore, FPL's proposed Company Adjustment to move all clause-related CWIP from CWIP in rate base to each respective cost recovery clause reflected on MFR B-2 is deemed approved as part of the Agreement.

QUESTION:
Referring to Paragraph 4(f) of the proposed Stipulation and Settlement, please explain whether the "negotiated methodology for allocating distribution plant" differs from the methodology for allocating distribution plant contained in the MFRs and described by witness Deaton on pages 24-25 of her direct testimony.

RESPONSE:
Yes, the negotiated methodology for allocating distribution plant differs from that used in the MFRs. The negotiated method reflects consideration of the economic impact of an alternative method approved by the Commission in prior settlements. The results are reflected in FPL's response to Staff's Forty-Third Set of Interrogatories No. 544.

QUESTION:
Referring to Paragraph 4(f) of the proposed Stipulation and Settlement, please show the impact on rate class revenue requirements, if any, due to the methodology for allocating distribution plant contained in the settlement (when compared to the allocation of distribution plant proposed in the MFRs). Provide the information in the same format as impacts on rate class revenue requirements were shown in Exhibits RBD-9 and RBD-10 of the rebuttal testimony of witness Deaton.

RESPONSE:
Please see table below.

Impact of Distribution Allocation on Rate Class Revenue Requirements

For the Test Year 2017

($ Millions)

Line	(1) Rate Class	(2) Target Revenue Requirements with MFR Distribution Allocation [1]	(3) Target Revenue Requirements with Settlement Distribution Allocation [1]	(4) Increase / (Decrease) (3) - (2)	(5) Percent (4) / (2)
1	RS(T)-1	3,670.1	3,729.8	59.8	1.6%
2	GS(T)-1	362.2	369.7	7.5	2.1%
3	GSCU-1	3.5	4.0	0.4	12.5%
4	GSD(T)-1	1,235.2	1,194.3	(40.9)	-3.3%
5	GSLD(T)-1	492.0	473.4	(18.6)	-3.8%
6	GSLD(T)-2	98.4	94.5	(3.8)	-3.9%
7	GSLD(T)-3	5.1	5.1	-	0.0%
8	CILC-1D	104.0	100.1	(4.0)	-3.8%
9	CILC-1G	4.2	4.0	(0.1)	-3.3%
10	CILC-1T	42.4	42.4	-	0.0%
11	OL-1	11.6	13.4	1.7	14.9%
12	OS-2	1.3	1.1	(0.2)	-14.8%
13	SL-1	90.0	88.6	(1.4)	-1.6%
14	SL-2	1.3	1.2	(0.0)	-3.0%
15	MET	4.3	4.0	(0.2)	-5.6%
16	SST-DST	0.9	0.7	(0.1)	-12.1%
17	SST-TST	2.5	2.5	-	0.0%
	Total Revenues from Sales	**6,129.1**	**6,129.1**	**0.0**	**0.0%**
	Other Operating Revenues [2]	193.1	193.1	-	0.0%
	Total Operating Revenues	**6,322.2**	**6,322.2**	**0.0**	**0.0%**

Notes:

(1) The cost of service reflects the settlement allocations of 12CP & 1/13th for production and 12CP for transmission

(2) Includes $3.1MM of interchange revenue previously reflected in Revenues from Sales

Totals may not add due to rounding.

QUESTION:
Referring to Paragraph 4(f) of the proposed Stipulation and Settlement, please show how the revenue increases for 2017 and 2018 are allocated to the rate classes. Please provide the information in the same format as MFR Schedule E-8.

RESPONSE:
Attachment No. 1 to this response includes the proposed Stipulation and Settlement revenue increases for 2017 and 2018 by rate class in the same format as MFR Schedule E-8.

Florida Power & Light Company
Docket No. 160021-EI
Staff's Forty-Third Set of Interrogatories
Interrogatory No. 545
Attachment No. 1
Page 1 of 2

Schedule: E-8

COMPANY-PROPOSED ALLOCATION OF THE RATE INCREASE BY RATE CLASS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

EXPLANATION: Provide a schedule which shows the company-proposed increase in revenue by rate schedule and the present and company-proposed class rates of return under the proposed cost of service study. Provide justification for every class not left at the system rate of return. If the increase from service charges by rate class does not equal that shown on Schedule E-13b or if the increase from sales of electricity does not equal that shown on Schedule E-13a, provide an explanation.

Type of Data Shown:
X Projected Test Year Ended: 12/31/17
_ Prior Year Ended: __/__/__
_ Historical Test Year Ended: __/__/__
_ Projected Subsequent Year Ended __/__/__
Witness: Tiffany C. Cohen

($000 WHERE APPLICABLE)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Rate Class	Present ROR	Present Index	Present Class Operating Revenue	Increase from Service Charges	Increase from Sales of Electricity	Increase from Unbilled	Total Increase	Company Proposed ROR	Company Proposed Index	% Increase With Adjustment Clauses	% Increase Without Adjustment Clauses
1	CILC-1D	4.29%	86%	89,031	2	9,565	1	9,568	5.40%	94%	4.8%	10.7%
2	CILC-1G	5.94%	119%	4,161	0	102	0	102	6.24%	109%	1.2%	2.5%
3	CILC-1T	3.88%	78%	36,305	0	4,826	1	4,827	5.23%	91%	5.0%	13.3%
4	GS(T)-1	5.71%	115%	382,170	-29	7,065	3	7,039	5.94%	104%	1.1%	1.8%
5	GSCU-1	6.40%	129%	4,336	2	108	0	110	6.74%	118%	1.5%	2.5%
6	GSD(T)-1	5.18%	104%	1,156,690	105	65,893	13	66,012	5.82%	102%	2.9%	5.7%
7	GSLD(T)-1	3.48%	70%	387,313	15	39,947	5	39,968	4.45%	78%	4.8%	10.3%
8	GSLD(T)-2	3.73%	75%	79,612	3	8,625	1	8,630	4.80%	84%	4.7%	10.8%
9	GSLD(T)-3	4.44%	89%	4,621	0	656	0	656	5.93%	104%	5.6%	14.2%
10	MET	5.92%	119%	4,140	0	120	0	120	6.27%	109%	1.5%	2.9%
11	OL-1	6.27%	126%	14,933	15	392	0	407	6.60%	115%	2.1%	2.7%
12	OS-2	4.31%	87%	1,009	0	86	0	86	5.19%	91%	5.7%	8.5%
13	RS(T)-1	5.05%	101%	3,658,749	-4,002	264,397	29	260,425	5.85%	102%	4.2%	7.1%
14	SL-1	6.13%	123%	92,363	2	1,878	0	1,880	6.42%	112%	1.6%	2.0%
15	SL-2	8.49%	171%	1,525	0	43	0	43	8.91%	156%	1.5%	2.8%
16	SST-DST	6.51%	131%	814	0	26	0	26	6.91%	121%	1.5%	3.2%
17	SST-TST	14.42%	290%	4,433	0	102	0	103	14.90%	260%	1.3%	2.3%
18	TOTAL RETAIL	4.97%	100%	5,922,205	-3,885	403,829	55	400,000	5.73%	100%	3.8%	6.8%
19												
20										1.5 X	5.7%	
21										Max	5.7%	
22												
23												
24												
25												
26												
27												
28												
29	TOTAL MAY NOT ADD DUE TO ROUNDING.											
30												
31												
32												
33												
34												
35												

Supporting Schedules: E-1, E-5

Recap Schedules:

Schedule: E-8
2018 SUBSEQUENT YEAR ADJUSTMENT

COMPANY-PROPOSED ALLOCATION OF THE RATE INCREASE BY RATE CLASS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

EXPLANATION: Provide a schedule which shows the company-proposed increase in revenue by rate schedule and the present and company-proposed class rates of return under the proposed cost of service study. Provide justification for every class not left at the system rate of return. If the increase from service charges by rate class does not equal that shown on Schedule E-13b or if the increase from sales of electricity does not equal that shown on Schedule E-13a, provide an explanation.

Type of Data Shown:
_ Projected Test Year Ended: __/__/__
_ Prior Year Ended: __/__/__
_ Historical Test Year Ended: __/__/__
X Projected Subsequent Year Ended 12/31/18
Witness: Tiffany C. Cohen

($000 WHERE APPLICABLE)

Line No.	(1) Rate Class	(2) Present ROR	(3) Present Index	(4) Present Class Operating Revenue	(5) Increase from Service Charges	(6) Increase from Sales of Electricity	(7) Increase from Unbilled	(8) Total Increase	(9) Company Proposed ROR	(10) Company Proposed Index	(11) % Increase With Adjustment Clauses	(12) % Increase Without Adjustment Clauses
1	CILC-1D	4.05%	87%	89,002	2	13,008	4	13,014	5.54%	96%	6.4%	14.6%
2	CILC-1G	5.65%	121%	4,157	0	173	0	174	6.14%	107%	2.0%	4.2%
3	CILC-1T	3.74%	80%	36,658	0	6,214	2	6,217	5.45%	95%	6.2%	17.0%
4	GS(T)-1	5.30%	114%	384,745	-7	20,991	9	20,994	5.93%	103%	3.2%	5.5%
5	GSCU-1	5.85%	126%	4,390	2	117	0	120	6.20%	108%	1.6%	2.7%
6	GSD(T)-1	4.91%	106%	1,162,082	107	97,453	40	97,599	5.83%	101%	4.2%	8.4%
7	GSLD(T)-1	3.27%	70%	389,253	15	59,831	16	59,862	4.68%	81%	7.0%	15.4%
8	GSLD(T)-2	3.53%	76%	79,483	3	13,048	4	13,055	5.11%	89%	7.0%	16.4%
9	GSLD(T)-3	4.35%	94%	4,690	0	682	0	682	5.87%	102%	5.6%	14.5%
10	MET	5.64%	121%	4,141	0	141	0	141	6.04%	105%	1.7%	3.4%
11	OL-1	8.45%	182%	18,715	15	(3,278)	0	(3,263)	5.97%	104%	-13.9%	-17.4%
12	OS-2	3.73%	80%	1,010	0	130	0	130	5.00%	87%	8.5%	12.9%
13	RS(T)-1	4.68%	101%	3,687,404	-3,918	406,060	88	402,230	5.87%	102%	6.4%	10.9%
14	SL-1	5.83%	125%	94,993	2	2,120	1	2,123	6.13%	106%	1.7%	2.2%
15	SL-2	8.15%	175%	1,557	0	45	0	46	8.58%	149%	1.5%	2.9%
16	SST-DST	6.01%	129%	814	0	26	0	26	6.39%	111%	1.6%	3.2%
17	SST-TST	14.28%	307%	4,435	0	136	0	136	14.90%	259%	1.7%	3.1%
18	TOTAL RETAIL	4.65%	100%	5,967,529	-3,777	616,897	165	613,284	5.76%	100%	5.7%	10.3%
19												
20	.									1.5 X	8.5%	
21	.									Max	8.5%	
22												
23												
24												
25												
26												
27												
28												
29												
30	TOTAL MAY NOT ADD DUE TO ROUNDING.											
31	2018 present revenues for OL-1 was overstated by ~$3.8M (KO-20); this was corrected in the proposed settlement increase.											
32												
33												
34												
35												

Supporting Schedules: E-1, E-5

Recap Schedules:

QUESTION:
The proposed Stipulation and Settlement states that the Company and interested Parties to the proposed Stipulation and Settlement will request a Commission workshop to consider a DSM pilot Opt-Out program. Please describe the Parties' intent of the workshop, including which rate class(es)/customer group(s) would be considered in this discussion.

RESPONSE:
FPL envisions that the goal of the workshop would be to provide a forum for the Commission to take further input on the material issues concerning a possible DSM Opt-Out Pilot program including, without limitation, eligibility criteria (which rate classes/customer groups), verification procedures, cost recovery and other implementation issues.

QUESTION:
The proposed Stipulation and Settlement states that the Company and interested Parties to the stipulation will request a Commission workshop to consider a DSM pilot Opt-Out program. Do the Parties to the proposed Stipulation and Settlement anticipate providing a draft proposal, or focused itinerary, for the workshop discussion? If so, please describe any preliminary dialogue or agreements concerning the workshop's goal.

RESPONSE:
As noted in FPL's response to Staff Forty-Third Set of Interrogatories No. 546, FPL envisions that the goal of the workshop would be to provide a forum for the Commission to take further input on the material issues concerning a possible DSM Opt-Out Pilot program including, without limitation, eligibility criteria, verification procedures, cost recovery and other implementation issues. The Parties to the proposed Settlement Agreement have reached no agreement as to the specific topics to be addressed or an itinerary for the workshop, but would work with Staff to develop a focused itinerary for the workshop consistent with the general areas issues identified above.

QUESTION:

a. Regarding Paragraph 4.a. of the Stipulation and Settlement, the projected 2017 billing determinants set forth in Schedules E-13c and E-13d filed with the 2016 Rate Petition were used to determine the base rates and service charges. Why were the revised projections of energy forecasts identified by the Company in the 1st Notice of Identified Adjustments, Items 4 and 6, as further specified in Exhibit 452, not incorporated into the calculation of billing determinants, and thus the rates appearing in Exhibit C of the Stipulation and Settlement?

b. How did the use of the 2016 Rate Petition billing determinants, rather than billing determinants which comport with Exhibit 452, impact the rates appearing in Exhibit C of the proposed Stipulation and Settlement?

RESPONSE:

a. and b. The billing determinants used in final rate design for the Stipulation and Settlement Agreement were as filed originally by FPL. The changes as identified on the First Notice of Identified Adjustments filed on May 3, 2016, would not have a material effect on the rates determined under the Agreement. Specifically, adjustment 6 has no impact on billing determinants and as noted in the First Notice of Identified Adjustments. The impact of adjustment 4 on billing determinants is minimal, increasing billed sales in 2017 by 0.1 percent and 2018 by 0.2 percent.

DECLARATION

I sponsored the answers to Interrogatory Nos. 507-509, 511, 520, 524, 537-541, 543-545 and 548 from Staff's 43rd Set of Interrogatories to Florida Power & Light Company in Docket No. 160021-EI, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration and the interrogatory answers identified above, and that the facts stated therein are true.

Signature

Name: Tiffany C. Cohen

Date: 10/17/16

DECLARATION

I sponsored the answers to Interrogatory Nos. 510, 512-514, 531-536 and 542 from Staff's 43rd Set of Interrogatories to Florida Power & Light Company in Docket No. 160021-EI, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration and the interrogatory answers identified above, and that the facts stated therein are true.

Signature

Name: Keith Ferguson

Date: 10/17/2016

DECLARATION

I sponsored the answers to Interrogatory Nos. 515-519, 523, 530, 546 and 547 from Staff's 43rd Set of Interrogatories to Florida Power & Light Company in Docket No. 160021-EI, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration and the interrogatory answers identified above, and that the facts stated therein are true.

Robert Barrett

Signature

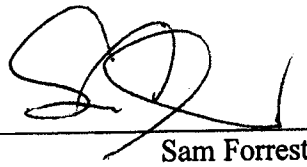
Name: Robert E. Barrett, Jr.

Date: 10/17/16

DECLARATION

I sponsored the answers to Interrogatory Nos. 521 through 522 and 525 through 529 from Staff's Forty-Third Set of Interrogatories to Florida Power & Light Company in Docket No. 160021-EI, and that the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration and the interrogatory answers identified above, and that the facts stated therein are true.



Sam Forrest

Date: 10/14/16

QUESTION:
Please provide a workable Excel spreadsheet/file of FPL's average service lives and remaining lives, per the proposed Stipulation and Settlement, for all Plants Scherer and SJRPP accounts, Transmission Plant, Distribution Plant, and General Plant, if different than those shown on Exhibit 331, Attachment No. 2.

RESPONSE:
Please see Attachment Nos. 1 and 2 to this response. Attachment No.2 is a workable Excel file of Exhibit KF-9 to FPL witness Ferguson's settlement testimony, which is a summary of all of the changes in the depreciation parameters (lives and net salvage) from those shown in Exhibit 331, Attachment No. 2.

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016
SETTLEMENT AGREEMENT

STAFF 001186
FPL RC-16

	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
STEAM PRODUCTION PLANT									
MANATEE STEAM PLANT									
MANATEE COMMON									
311 STRUCTURES AND IMPROVEMENTS	06-2028	80 - R2 *	(1)	112,114,271	73,128,598	40,106,815	11.26	3,555,569	3.17
312 BOILER PLANT EQUIPMENT	06-2028	50 - S0 *	(2)	7,715,826	1,329,813	6,540,127	11.13	587,612	7.62
314 TURBOGENERATOR UNITS	06-2028	55 - R0.5 *	(1)	9,652,310	7,857,288	2,091,545	10.74	194,743	2.02
315 ACCESSORY ELECTRIC EQUIPMENT	06-2028	65 - S0 *	(2)	9,646,848	7,389,490	2,450,295	10.86	225,626	2.34
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2028	65 - R0.5 *	(1)	2,450,703	1,919,506	555,705	10.92	50,889	2.08
TOTAL MANATEE COMMON				*141,579,760*	*91,424,696*	*51,744,487*	*11.21*	*4,614,439*	*3.26*
MANATEE UNIT 1									
311 STRUCTURES AND IMPROVEMENTS	06-2028	80 - R2 *	(1)	6,836,328	5,584,432	1,320,260	11.12	118,728	1.74
312 BOILER PLANT EQUIPMENT	06-2028	50 - S0 *	(2)	181,481,969	93,495,502	91,616,107	10.89	8,412,866	4.64
314 TURBOGENERATOR UNITS	06-2028	55 - R0.5 *	(1)	72,660,531	41,616,767	31,770,370	10.86	2,925,448	4.03
315 ACCESSORY ELECTRIC EQUIPMENT	06-2028	65 - S0 *	(2)	14,261,784	8,023,680	6,523,339	11.12	586,631	4.11
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2028	65 - R0.5 *	(1)	3,924,407	2,278,883	1,684,788	10.97	153,580	3.91
TOTAL MANATEE UNIT 1				*279,165,019*	*150,999,264*	*132,914,844*	*10.90*	*12,197,253*	*4.37*
MANATEE UNIT 2									
311 STRUCTURES AND IMPROVEMENTS	06-2028	80 - R2 *	(1)	4,986,744	4,017,696	1,018,916	11.15	91,383	1.83
312 BOILER PLANT EQUIPMENT	06-2028	50 - S0 *	(2)	183,957,418	87,494,700	100,141,866	10.92	9,170,501	4.99
314 TURBOGENERATOR UNITS	06-2028	55 - R0.5 *	(1)	70,765,361	42,942,308	28,530,727	10.85	2,629,560	3.72
315 ACCESSORY ELECTRIC EQUIPMENT	06-2028	65 - S0 *	(2)	12,273,816	8,398,866	8,120,427	11.14	549,410	4.48
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2028	65 - R0.5 *	(1)	3,453,762	1,668,499	1,819,820	10.99	165,589	4.79
TOTAL MANATEE UNIT 2				*275,437,142*	*142,522,068*	*137,631,756*	*10.92*	*12,606,443*	*4.58*
TOTAL MANATEE STEAM PLANT				***696,181,920***	***384,946,028***	***322,291,087***	*10.96*	***29,418,135***	*4.23*
MARTIN STEAM PLANT									
MARTIN COMMON									
311 STRUCTURES AND IMPROVEMENTS	06-2031	80 - R2 *	(1)	241,950,141	158,600,994	85,768,849	14.04	6,108,878	2.52
312 BOILER PLANT EQUIPMENT	06-2031	50 - S0 *	(2)	7,068,506	2,944,759	4,285,118	13.57	314,305	4.45
314 TURBOGENERATOR UNITS	06-2031	55 - R0.5 *	(1)	27,474,257	14,912,384	12,836,615	13.43	955,816	3.48
315 ACCESSORY ELECTRIC EQUIPMENT	06-2031	65 - S0 *	(2)	10,295,313	5,435,309	5,065,911	13.78	367,828	3.57
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2031	65 - R0.5 *	(1)	3,888,459	1,913,639	2,013,704	13.67	147,308	3.79
TOTAL MARTIN COMMON				*290,676,676*	*183,807,084*	*109,949,997*	*13.93*	*7,893,935*	*2.72*
MARTIN PIPELINE									
312 BOILER PLANT EQUIPMENT	06-2031	50 - S0 *	0	370,942	370,942	-	13.04	-	0.00
TOTAL MARTIN PIPELINE				*370,942*	*370,942*	-		-	*0.00*
MARTIN UNIT 1									
311 STRUCTURES AND IMPROVEMENTS	06-2031	80 - R2 *	(1)	16,404,881	10,400,297	6,168,431	14.03	439,660	2.68
312 BOILER PLANT EQUIPMENT	06-2031	50 - S0 *	(2)	212,830,965	67,824,020	129,463,564	13.44	9,632,706	4.53
314 TURBOGENERATOR UNITS	06-2031	55 - R0.5 *	(1)	90,120,383	50,446,065	40,573,522	13.44	3,018,863	3.35
315 ACCESSORY ELECTRIC EQUIPMENT	06-2031	65 - S0 *	(2)	24,391,137	14,440,333	10,438,627	13.72	760,833	3.12
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2031	65 - R0.5 *	(1)	3,594,185	1,758,500	1,871,607	13.67	136,913	3.81
TOTAL MARTIN UNIT 1				*347,341,330*	*164,671,214*	*188,515,751*	*13.48*	*13,988,975*	*4.03*
MARTIN UNIT 2									
311 STRUCTURES AND IMPROVEMENTS	06-2031	80 - R2 *	(1)	11,266,842	7,818,893	3,760,818	13.98	269,000	2.39
312 BOILER PLANT EQUIPMENT	06-2031	50 - S0 *	(2)	215,154,508	84,744,456	134,713,142	13.48	9,993,557	4.64
314 TURBOGENERATOR UNITS	06-2031	55 - R0.5 *	(1)	82,856,949	30,043,134	53,642,385	13.52	3,967,632	4.79
315 ACCESSORY ELECTRIC EQUIPMENT	06-2031	65 - S0 *	(2)	23,045,156	12,167,493	11,338,566	13.83	819,853	3.56
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2031	65 - R0.5 *	(1)	3,280,816	1,374,870	1,938,954	13.71	141,426	4.31
TOTAL MARTIN UNIT 2				*335,604,270*	*135,948,844*	*205,393,665*	*13.52*	*15,191,468*	*4.53*
TOTAL MARTIN STEAM PLANT				***973,993,219***	***484,797,884***	***503,859,413***	*13.59*	***37,074,378***	*3.81*

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016 SETTLEMENT AGREEMENT

STAFF 001166
FPL RC-16

	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
SCHERER STEAM PLANT									
SCHERER COAL CARS									
312 BOILER PLANT EQUIPMENT	06-2052	50 - S0 *	0	33,149,442	33,149,442	-	26.99	-	0.00
TOTAL SCHERER COAL CARS				*33,149,442*	*33,149,442*	-	*26.99*	-	*0.00*
SCHERER COMMON									
311 STRUCTURES AND IMPROVEMENTS	06-2052	80 - R2 *	(2)	39,391,667	20,717,188	19,462,312	32.80	593,363	1.51
312 BOILER PLANT EQUIPMENT	06-2052	50 - S0 *	(7)	25,844,055	12,070,575	15,582,564	27.09	575,215	2.23
314 TURBOGENERATOR UNITS	06-2052	55 - R0.5 *	(2)	4,336,718	1,830,764	2,592,689	28.74	90,212	2.08
315 ACCESSORY ELECTRIC EQUIPMENT	06-2052	65 - S0 *	(6)	1,226,257	679,212	620,620	29.44	21,081	1.72
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2052	65 - R0.5 *	(2)	3,659,825	1,735,162	1,997,860	30.27	66,001	1.80
TOTAL SCHERER COMMON				*74,458,521*	*37,032,900*	*40,256,045*	*29.91*	*1,345,872*	*1.81*
SCHERER COMMON UNIT 3 AND 4									
311 STRUCTURES AND IMPROVEMENTS	06-2052	80 - R2 *	(2)	2,999,449	1,646,858	1,412,580	32.67	43,238	1.44
312 BOILER PLANT EQUIPMENT	06-2052	50 - S0 *	(7)	22,335,988	9,614,113	14,285,373	27.56	518,337	2.32
314 TURBOGENERATOR UNITS	06-2052	55 - R0.5 *	(2)	2,831,158	224,639	2,663,142	30.41	87,575	3.09
315 ACCESSORY ELECTRIC EQUIPMENT	06-2052	65 - S0 *	(6)	2,818,575	245,786	2,741,903	32.32	84,836	3.01
TOTAL SCHERER COMMON UNIT 3 AND 4				*30,985,149*	*11,731,396*	*21,102,998*	*28.75*	*733,986*	*2.37*
SCHERER UNIT 4									
311 STRUCTURES AND IMPROVEMENTS	06-2052	80 - R2 *	(2)	159,104,427	39,437,115	122,849,401	33.59	3,657,321	2.30
312 BOILER PLANT EQUIPMENT	06-2052	50 - S0 *	(7)	671,515,648	178,043,157	540,478,587	28.82	18,753,594	2.79
314 TURBOGENERATOR UNITS	06-2052	55 - R0.5 *	(2)	122,853,491	58,668,053	66,642,507	28.84	2,326,903	1.89
315 ACCESSORY ELECTRIC EQUIPMENT	06-2052	65 - S0 *	(6)	49,374,419	14,135,035	38,201,850	31.07	1,229,541	2.49
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2052	65 - R0.5 *	(2)	5,117,266	2,275,999	2,943,613	30.59	96,228	1.88
TOTAL SCHERER UNIT 4				*1,007,965,252*	*292,559,359*	*771,115,958*	*29.59*	*26,063,587*	*2.59*
TOTAL SCHERER STEAM PLANT				***1,146,558,365***	***374,473,097***	***832,475,001***	***29.58***	***28,143,445***	***2.45***

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016 SETTLEMENT AGREEMENT

STAFF 001166
FPL RC-16

	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
SJRPP STEAM PLANT									
SJRPP COAL AND LIMESTONE									
311 STRUCTURES AND IMPROVEMENTS	06-2052	80 - R2 *	(2)	3,562,391	1,817,206	1,816,433	32.22	56,376	1.58
312 BOILER PLANT EQUIPMENT	06-2052	50 - S0 *	(7)	30,883,389	15,259,114	17,786,112	25.56	695,857	2.25
315 ACCESSORY ELECTRIC EQUIPMENT	06-2052	65 - S0 *	(6)	3,773,252	2,142,570	1,857,077	28.78	64,527	1.71
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2052	65 - R0.5 *	(2)	300,302	161,831	144,477	29.37	4,919	1.64
TOTAL SJRPP COAL AND LIMESTONE				*38,519,334*	*19,380,721*	*21,604,099*	*26.29*	*821,679*	*2.13*
SJRPP COAL CARS									
312 BOILER PLANT EQUIPMENT	06-2052	50 - S0 *	0	52,105	52,105	-	25.37	-	0.00
TOTAL SJRPP COAL CARS				*52,105*	*52,105*	-	*17.84*	-	*0.00*
SJRPP COMMON									
311 STRUCTURES AND IMPROVEMENTS	06-2052	80 - R2 *	(2)	33,146,529	22,171,912	11,637,546	32.27	360,631	1.09
312 BOILER PLANT EQUIPMENT	06-2052	50 - S0 *	(7)	3,894,843	2,563,488	1,390,014	26.06	53,339	1.44
314 TURBOGENERATOR UNITS	06-2052	55 - R0.5 *	(2)	2,497,878	1,684,864	862,972	27.59	31,278	1.25
315 ACCESSORY ELECTRIC EQUIPMENT	06-2052	65 - S0 *	(6)	5,833,698	3,990,701	2,193,019	28.98	75,674	1.30
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2052	65 - R0.5 *	(2)	1,598,862	1,008,658	624,182	29.83	20,925	1.31
TOTAL SJRPP COMMON				*46,771,810*	*31,417,602*	*16,707,735*	*30.83*	*541,847*	*1.16*
SJRPP GYPSUM AND ASH									
311 STRUCTURES AND IMPROVEMENTS	06-2052	80 - R2 *	(2)	2,172,989	1,122,277	1,094,172	32.29	33,886	1.56
312 BOILER PLANT EQUIPMENT	06-2052	50 - S0 *	(7)	17,085,257	9,494,175	8,767,050	25.31	347,177	2.03
315 ACCESSORY ELECTRIC EQUIPMENT	06-2052	65 - S0 *	(6)	52,571	31,682	24,044	29.32	820	1.56
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2052	65 - R0.5 *	(2)	154,892	64,476	93,513	30.16	3,101	2.00
TOTAL SJRPP GYPSUM AND ASH				*19,465,709*	*10,712,610*	*9,998,779*	*25.97*	*384,984*	*1.98*
SJRPP UNIT 1									
311 STRUCTURES AND IMPROVEMENTS	06-2052	80 - R2 *	(2)	9,049,629	6,497,954	2,732,668	31.99	85,423	0.94
312 BOILER PLANT EQUIPMENT	06-2052	50 - S0 *	(7)	99,626,681	50,079,303	56,521,246	26.80	2,109,002	2.12
314 TURBOGENERATOR UNITS	06-2052	55 - R0.5 *	(2)	31,463,410	15,259,034	16,833,644	28.76	585,314	1.86
315 ACCESSORY ELECTRIC EQUIPMENT	06-2052	65 - S0 *	(6)	12,475,837	7,908,663	5,315,725	29.18	182,170	1.46
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2052	65 - R0.5 *	(2)	2,036,425	1,391,601	687,593	29.55	23,269	1.14
TOTAL SJRPP UNIT 1				*154,653,983*	*81,136,555*	*82,090,876*	*27.50*	*2,985,178*	*1.93*
SJRPP UNIT 2									
311 STRUCTURES AND IMPROVEMENTS	06-2052	80 - R2 *	(2)	7,177,145	4,116,166	3,204,522	32.05	99,985	1.39
312 BOILER PLANT EQUIPMENT	06-2052	50 - S0 *	(7)	90,153,231	39,507,420	56,956,537	26.84	2,122,077	2.35
314 TURBOGENERATOR UNITS	06-2052	55 - R0.5 *	(2)	28,479,810	10,690,425	18,358,981	28.84	636,580	2.24
315 ACCESSORY ELECTRIC EQUIPMENT	06-2052	65 - S0 *	(6)	10,105,912	5,314,628	5,397,638	29.08	185,613	1.84
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2052	65 - R0.5 *	(2)	1,571,822	869,236	734,022	29.58	24,815	1.58
TOTAL SJRPP UNIT 2				*137,487,920*	*60,497,875*	*84,651,700*	*27.58*	*3,069,070*	*2.23*
TOTAL SJRPP STEAM PLANT				***396,950,861***	***203,197,468***	***215,053,189***	***27.56***	***7,802,758***	***1.97***
TOTAL STEAM PRODUCTION				**3,213,684,365**	**1,447,414,477**	**1,873,678,690**	***18.29***	**102,438,716**	***3.19***

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016 SETTLEMENT AGREEMENT

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	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
NUCLEAR PRODUCTION PLANT									
ST. LUCIE NUCLEAR PLANT									
ST. LUCIE COMMON									
321 STRUCTURES AND IMPROVEMENTS	04-2043	100 - R1.5 *	(1)	396,984,357	178,282,726	224,671,475	25.17	8,926,161	2.25
322 REACTOR PLANT EQUIPMENT	04-2043	80 - R1 *	(2)	55,565,218	31,403,213	25,273,310	23.69	1,066,835	1.92
323 TURBOGENERATOR UNITS	04-2043	45 - R0.5 *	0	12,402,700	(7,534,786)	19,937,486	22.26	895,663	7.22
324 ACCESSORY ELECTRIC EQUIPMENT	04-2043	75 - R2.5 *	(1)	34,387,943	16,891,518	17,820,104	24.78	719,133	2.09
325 MISCELLANEOUS POWER PLANT EQUIPMENT	04-2043	50 - R1.5 *	(3)	20,722,317	2,245,775	19,098,211	22.70	841,331	4.06
TOTAL ST. LUCIE COMMON				*520,042,535*	*219,288,464*	*306,800,568*	*24.64*	*12,449,123*	*2.39*
ST. LUCIE UNIT 1									
321 STRUCTURES AND IMPROVEMENTS	03-2036	100 - R1.5 *	(1)	194,729,786	100,039,207	98,637,876	18.67	5,176,105	2.66
322 REACTOR PLANT EQUIPMENT	03-2036	80 - R1 *	(2)	838,073,831	293,588,602	561,246,708	18.00	31,180,373	3.72
323 TURBOGENERATOR UNITS	03-2036	45 - R0.5 *	0	412,318,467	47,813,095	364,505,372	17.31	21,057,503	5.11
324 ACCESSORY ELECTRIC EQUIPMENT	03-2036	75 - R2.5 *	(1)	119,782,438	49,415,234	71,544,826	18.68	3,830,023	3.20
325 MISCELLANEOUS POWER PLANT EQUIPMENT	03-2036	50 - R1.5 *	(3)	11,320,232	6,997,958	4,661,881	15.87	293,754	2.59
TOTAL ST. LUCIE UNIT 1				*1,576,204,754*	*497,854,096*	*1,098,596,663*	*17.85*	*61,537,758*	*3.90*
ST. LUCIE UNIT 2									
321 STRUCTURES AND IMPROVEMENTS	04-2043	100 - R1.5 *	(1)	297,759,844	130,332,823	170,404,619	25.18	6,772,839	2.27
322 REACTOR PLANT EQUIPMENT	04-2043	80 - R1 *	(2)	1,053,888,881	387,788,728	886,971,686	23.70	28,986,146	2.75
323 TURBOGENERATOR UNITS	04-2043	45 - R0.5 *	0	350,014,044	46,854,392	303,159,652	22.42	13,521,840	3.86
324 ACCESSORY ELECTRIC EQUIPMENT	04-2043	75 - R2.5 *	(1)	188,938,115	84,917,442	105,910,054	24.68	4,291,331	2.27
325 MISCELLANEOUS POWER PLANT EQUIPMENT	04-2043	50 - R1.5 *	(3)	24,130,884	11,189,066	13,865,539	20.78	667,629	2.73
TOTAL ST. LUCIE UNIT 2				*1,914,529,349*	*661,082,451*	*1,280,111,530*	*23.61*	*54,229,785*	*2.83*
TOTAL ST. LUCIE NUCLEAR PLANT				***4,010,776,637***	***1,378,225,011***	***2,685,508,761***	***20.98***	***128,216,666***	***3.20***
TURKEY POINT NUCLEAR PLANT									
TURKEY POINT COMMON									
321 STRUCTURES AND IMPROVEMENTS	04-2033	100 - R1.5 *	(1)	360,056,132	183,734,299	179,922,394	15.98	11,259,224	3.13
322 REACTOR PLANT EQUIPMENT	04-2033	80 - R1 *	(2)	137,827,469	24,011,347	116,368,671	15.56	7,469,106	5.43
323 TURBOGENERATOR UNITS	04-2033	45 - R0.5 *	0	21,825,787	5,398,454	18,427,313	14.91	1,101,765	5.05
324 ACCESSORY ELECTRIC EQUIPMENT	04-2033	75 - R2.5 *	(1)	53,873,512	34,021,888	20,188,359	15.97	1,264,143	2.36
325 MISCELLANEOUS POWER PLANT EQUIPMENT	04-2033	50 - R1.5 *	(3)	37,213,998	17,421,784	20,908,854	15.30	1,366,579	3.67
TOTAL TURKEY POINT COMMON				*610,396,877*	*264,587,751*	*353,815,391*	*15.75*	*22,460,817*	*3.68*
TURKEY POINT UNIT 3									
321 STRUCTURES AND IMPROVEMENTS	07-2032	100 - R1.5 *	(1)	183,482,252	38,437,467	148,859,407	15.31	9,592,385	5.23
322 REACTOR PLANT EQUIPMENT	07-2032	80 - R1 *	(2)	586,039,787	188,441,241	429,319,321	14.82	28,968,915	4.94
323 TURBOGENERATOR UNITS	07-2032	45 - R0.5 *	0	758,080,929	81,959,597	874,121,333	14.39	48,846,514	6.20
324 ACCESSORY ELECTRIC EQUIPMENT	07-2032	75 - R2.5 *	(1)	150,385,799	72,328,483	79,563,194	15.28	5,207,015	3.46
325 MISCELLANEOUS POWER PLANT EQUIPMENT	07-2032	50 - R1.5 *	(3)	15,887,982	752,238	15,406,383	14.84	1,038,166	6.62
TOTAL TURKEY POINT UNIT 3				*1,691,656,730*	*361,917,007*	*1,345,269,638*	*14.66*	*91,652,995*	*5.42*
TURKEY POINT UNIT 4									
321 STRUCTURES AND IMPROVEMENTS	04-2033	100 - R1.5 *	(1)	128,297,844	49,379,171	80,201,652	16.01	5,009,472	3.90
322 REACTOR PLANT EQUIPMENT	04-2033	80 - R1 *	(2)	514,072,790	183,833,792	340,520,454	15.49	21,983,244	4.28
323 TURBOGENERATOR UNITS	04-2033	45 - R0.5 *	0	599,708,206	76,908,563	520,797,643	15.02	34,673,611	5.78
324 ACCESSORY ELECTRIC EQUIPMENT	04-2033	75 - R2.5 *	(1)	175,178,467	103,877,312	73,050,920	15.93	4,585,745	2.62
325 MISCELLANEOUS POWER PLANT EQUIPMENT	04-2033	50 - R1.5 *	(3)	11,936,247	187,888	12,106,846	15.48	782,083	6.55
TOTAL TURKEY POINT UNIT 4				*1,429,189,554*	*416,186,526*	*1,026,677,315*	*15.32*	*67,034,155*	*4.69*
TOTAL TURKEY POINT NUCLEAR PLANT				***3,731,243,161***	***1,042,691,284***	***2,725,762,344***	***15.05***	***181,147,967***	***4.85***
TOTAL NUCLEAR PRODUCTION PLANT				**7,742,019,799**	**2,420,916,295**	**5,411,271,105**	***17.49***	**309,364,633**	***4.00***

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016 SETTLEMENT AGREEMENT

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	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
COMBINED CYCLE PRODUCTION PLANT									
LAUDERDALE COMBINED CYCLE PLANT									
LAUDERDALE COMMON									
341 STRUCTURES AND IMPROVEMENTS	06-2033	80 - R2 *	(2)	84,760,736	56,466,915	29,989,036	16.08	1,864,990	2.20
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2033	50 - R1.5 *	(3)	11,513,771	6,418,278	5,442,906	15.29	355,978	3.09
343 PRIME MOVERS - GENERAL	06-2033	50 - R1 *	(3)	27,106,051	5,912,889	22,006,343	15.62	1,408,857	5.20
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2033	9 - L0 *	35	37,564,239	7,262,311	17,154,444	7.11	2,412,721	6.42
344 GENERATORS	06-2033	80 - R2 *	(3)	880,446	405,162	295,698	15.89	18,609	2.73
345 ACCESSORY ELECTRIC EQUIPMENT	06-2033	50 - R2.5 *	(2)	12,121,303	9,401,592	2,962,137	15.25	194,238	1.80
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2033	50 - S0.5 *	(2)	1,234,436	609,250	649,876	15.38	42,255	3.42
TOTAL LAUDERDALE COMMON				*174,980,983*	*66,474,396*	*78,500,440*	*12.47*	*6,297,648*	*3.60*
LAUDERDALE UNIT 4									
341 STRUCTURES AND IMPROVEMENTS	06-2033	80 - R2 *	(2)	5,090,645	3,478,638	1,713,819	16.07	106,647	2.09
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2033	50 - R1.5 *	(3)	673,633	511,464	182,358	15.20	11,997	1.78
343 PRIME MOVERS - GENERAL	06-2033	50 - R1 *	(3)	121,376,511	49,359,731	75,658,076	15.18	4,990,838	4.11
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2033	9 - L0 *	35	64,237,235	8,573,139	33,181,064	6.74	4,923,007	7.66
344 GENERATORS	06-2033	80 - R2 *	(3)	28,799,880	20,523,754	9,139,917	15.89	582,531	2.02
345 ACCESSORY ELECTRIC EQUIPMENT	06-2033	50 - R2.5 *	(2)	29,810,853	19,234,929	11,172,142	15.43	724,053	2.43
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2033	50 - S0.5 *	(2)	2,599,158	1,902,628	746,513	14.87	50,337	1.94
TOTAL LAUDERDALE UNIT 4				*252,587,715*	*103,564,302*	*131,795,889*	*11.57*	*11,389,210*	*4.51*
LAUDERDALE UNIT 5									
341 STRUCTURES AND IMPROVEMENTS	06-2033	80 - R2 *	(2)	3,203,159	1,949,981	1,317,241	16.11	81,765	2.55
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2033	50 - R1.5 *	(3)	742,434	503,872	260,835	15.38	16,959	2.26
343 PRIME MOVERS - GENERAL	06-2033	50 - R1 *	(3)	121,964,623	33,088,495	92,555,067	15.19	6,093,158	5.00
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2033	9 - L0 *	35	24,180,830	1,666,194	14,038,345	7.21	1,947,066	8.06
344 GENERATORS	06-2033	80 - R2 *	(3)	31,767,828	22,571,172	10,149,891	15.76	644,016	2.03
345 ACCESSORY ELECTRIC EQUIPMENT	06-2033	50 - R2.5 *	(2)	24,918,023	15,461,507	9,954,876	15.51	641,836	2.58
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2033	50 - S0.5 *	(2)	1,810,666	1,287,343	559,558	14.89	37,579	2.08
TOTAL LAUDERDALE UNIT 5				*208,567,584*	*76,508,564*	*128,835,613*	*13.62*	*9,462,379*	*4.54*
TOTAL LAUDERDALE COMBINED CYCLE PLANT				***636,136,282***	***266,567,261***	***339,131,942***	***12.49***	***27,149,237***	***4.27***

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016 SETTLEMENT AGREEMENT

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	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
FT. MYERS COMBINED CYCLE PLANT									
FT. MYERS COMMON									
341 STRUCTURES AND IMPROVEMENTS	06-2043	80 - R2 *	(2)	8,824,312	2,131,886	6,868,912	25.06	274,099	3.11
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2043	50 - R1.5 *	(3)	794,049	284,358	533,513	15.56	34,287	4.32
343 PRIME MOVERS - GENERAL	06-2043	50 - R1 *	(3)	3,709,607	1,045,250	2,775,645	23.96	115,845	3.12
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2043	9 - L0 *	35	441,577	231,377	55,648	5.82	9,562	2.17
344 GENERATORS	06-2043	60 - R2 *	(3)	230,729	16,354	221,297	25.42	8,706	3.77
345 ACCESSORY ELECTRIC EQUIPMENT	06-2043	50 - R2.5 *	(2)	1,163,312	139,908	1,046,670	24.91	42,018	3.61
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2043	50 - S0.5 *	(2)	768,815	197,971	586,220	22.83	25,678	3.34
TOTAL FT. MYERS COMMON				*15,932,401*	*4,047,105*	*12,087,905*	*23.69*	*510,195*	*3.20*
FT. MYERS UNIT 2									
341 STRUCTURES AND IMPROVEMENTS	06-2043	80 - R2 *	(2)	28,751,597	12,204,747	17,121,883	25.41	673,625	2.34
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2043	50 - R1.5 *	(3)	6,194,175	1,967,815	4,412,184	23.43	188,313	3.04
343 PRIME MOVERS - GENERAL	06-2043	50 - R1 *	(3)	367,522,551	79,088,073	299,460,154	23.53	12,726,738	3.46
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2043	9 - L0 *	35	302,123,631	39,131,213	157,249,147	7.01	22,432,118	7.42
344 GENERATORS	06-2043	60 R2 *	(3)	57,280,635	19,398,988	39,600,067	24.73	1,601,297	2.80
345 ACCESSORY ELECTRIC EQUIPMENT	06-2043	50 R2.5 *	(2)	55,628,985	25,417,944	31,323,620	24.10	1,299,735	2.34
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2043	50 S0.5 *	(2)	3,539,476	1,628,771	1,981,494	22.90	86,528	2.44
TOTAL FT. MYERS UNIT 2				*821,041,049*	*178,837,550*	*551,148,549*	*14.13*	*39,008,554*	*4.75*
FT. MYERS UNIT 3									
341 STRUCTURES AND IMPROVEMENTS	06-2043	80 - R2 *	(2)	10,445,289	1,539,033	9,115,162	25.82	353,027	3.38
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2043	50 - R1.5 *	(3)	13,425,923	2,081,549	11,747,152	24.47	480,063	3.58
343 PRIME MOVERS - GENERAL	06-2043	50 - R1 *	(3)	164,165,759	(10,456,672)	179,547,404	24.09	7,453,192	4.54
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2043	25 - R1 *	29	20,183,733	(1,479,151)	15,809,602	19.90	794,452	3.94
344 GENERATORS	06-2043	60 - R2 *	(3)	46,926,130	7,152,354	41,181,560	25.38	1,622,599	3.46
345 ACCESSORY ELECTRIC EQUIPMENT	06-2043	50 - R2.5 *	(2)	32,964,437	5,278,646	28,345,079	25.32	1,119,474	3.40
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2043	50 - S0.5 *	(2)	1,734,913	212,247	1,557,364	24.53	63,488	3.66
TOTAL FT. MYERS UNIT 3				*289,846,185*	*4,328,006*	*287,303,323*	*24.17*	*11,886,295*	*4.10*
TOTAL FT. MYERS COMBINED CYCLE PLANT				***1,126,819,634***	***187,212,661***	***850,539,777***	***16.55***	***51,405,044***	***4.56***
MANATEE COMBINED CYCLE PLANT									
MANATEE UNIT 3									
341 STRUCTURES AND IMPROVEMENTS	06-2045	80 - R2 *	(2)	28,927,929	10,726,313	18,780,174	27.38	685,908	2.37
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2045	50 - R1.5 *	(3)	4,008,361	1,497,584	2,631,028	25.26	104,158	2.60
343 PRIME MOVERS - GENERAL	06-2045	50 - R1 *	(3)	236,795,036	46,167,493	197,731,395	24.95	7,925,106	3.35
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2045	9 - L0 *	35	146,248,668	19,013,518	76,048,115	6.60	11,522,442	7.88
344 GENERATORS	06-2045	60 - R2 *	(3)	41,417,902	16,420,596	26,239,842	26.60	986,460	2.38
345 ACCESSORY ELECTRIC EQUIPMENT	06-2045	50 - R2.5 *	(2)	45,110,148	16,629,259	29,383,092	26.16	1,123,207	2.49
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2045	50 - S0.5 *	(2)	10,976,397	3,676,138	7,519,787	24.71	304,322	2.77
TOTAL MANATEE UNIT 3				*513,484,442*	*114,130,902*	*358,333,433*	*15.82*	*22,651,603*	*4.41*
TOTAL MANATEE COMBINED CYCLE PLANT				***513,484,442***	***114,130,902***	***358,333,433***	***15.82***	***22,651,603***	***4.41***

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016 SETTLEMENT AGREEMENT

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	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
MARTIN COMBINED CYCLE PLANT									
MARTIN COMMON									
341 STRUCTURES AND IMPROVEMENTS	06-2034	80 - R2 *	(2)	49,379,840	31,469,365	18,898,072	17.05	1,108,391	2.24
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2034	50 - R1.5 *	(3)	4,766,331	3,048,070	1,661,250	16.15	115,248	2.42
343 PRIME MOVERS - GENERAL	06-2034	50 - R1 *	(3)	22,786,940	14,037,911	9,434,896	16.17	583,469	2.56
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2034	9 - L0 *	35	2,230,422	770,616	679,158	6.01	113,005	5.07
345 ACCESSORY ELECTRIC EQUIPMENT	06-2034	50 - R2.5 *	(2)	5,321,992	3,662,480	1,765,952	16.28	108,474	2.04
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2034	50 - S0.5 *	(2)	4,194,043	2,750,673	1,527,251	15.74	97,030	2.31
TOTAL MARTIN COMMON				*88,681,567*	*55,739,115*	*34,166,379*	*16.07*	*2,125,617*	*2.40*
MARTIN UNIT 3									
341 STRUCTURES AND IMPROVEMENTS	06-2034	80 - R2 *	(2)	1,660,028	1,129,406	563,823	17.02	33,127	2.00
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2034	50 - R1.5 *	(3)	178,721	126,140	57,943	15.96	3,631	2.03
343 PRIME MOVERS - GENERAL	06-2034	50 - R1 *	(3)	152,279,614	46,856,499	109,991,504	16.10	6,831,770	4.49
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2034	9 - L0 *	35	67,628,799	4,931,417	39,027,303	7.50	5,203,640	7.69
344 GENERATORS	06-2034	60 - R2 *	(3)	26,577,658	12,491,844	14,883,144	16.83	884,322	3.33
345 ACCESSORY ELECTRIC EQUIPMENT	06-2034	50 - R2.5 *	(2)	28,440,138	16,413,361	12,595,580	16.44	766,155	2.69
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2034	50 - S0.5 *	(2)	569,569	403,368	177,593	15.83	11,362	1.99
TOTAL MARTIN UNIT 3				*277,334,527*	*82,352,034*	*177,296,890*	*12.91*	*13,734,007*	*4.95*
MARTIN UNIT 4									
341 STRUCTURES AND IMPROVEMENTS	06-2034	80 - R2 *	(2)	1,498,690	779,399	749,264	17.08	43,868	2.93
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2034	50 - R1.5 *	(3)	178,315	125,767	57,897	15.96	3,628	2.03
343 PRIME MOVERS - GENERAL	06-2034	50 - R1 *	(3)	157,866,532	62,665,792	99,938,736	16.16	6,184,204	3.92
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2034	9 - L0 *	35	100,540,570	14,593,390	50,757,980	6.94	7,313,830	7.27
344 GENERATORS	06-2034	60 - R2 *	(3)	32,812,957	17,243,431	16,553,914	16.62	984,180	3.00
345 ACCESSORY ELECTRIC EQUIPMENT	06-2034	50 - R2.5 *	(2)	25,564,311	14,499,926	11,575,871	16.46	703,261	2.75
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2034	50 - S0.5 *	(2)	826,194	416,190	426,528	16.21	26,313	3.18
TOTAL MARTIN UNIT 4				*319,287,568*	*110,323,895*	*180,057,990*	*11.80*	*15,259,284*	*4.76*
MARTIN UNIT 8									
341 STRUCTURES AND IMPROVEMENTS	06-2045	80 - R2 *	(2)	23,755,210	8,515,386	15,714,928	27.38	573,956	2.42
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2045	50 - R1.5 *	(3)	11,392,824	3,970,615	7,763,994	25.22	307,851	2.70
343 PRIME MOVERS - GENERAL	06-2045	50 - R1 *	(3)	256,002,412	48,218,164	215,464,320	25.00	8,618,573	3.37
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2045	9 - L0 *	35	213,276,994	24,119,658	114,510,387	6.92	16,547,744	7.76
344 GENERATORS	06-2045	60 - R2 *	(3)	41,069,900	13,445,958	28,856,038	26.58	1,085,630	2.64
345 ACCESSORY ELECTRIC EQUIPMENT	06-2045	50 - R2.5 *	(2)	51,655,998	17,489,445	35,199,872	26.06	1,350,717	2.61
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2045	50 - S0.5 *	(2)	4,899,017	1,751,961	3,245,016	24.88	130,427	2.66
TOTAL MARTIN UNIT 8				*602,052,355*	*117,511,209*	*420,754,355*	*14.70*	*28,614,898*	*4.75*
TOTAL MARTIN COMBINED CYCLE PLANT				***1,287,356,017***	***365,926,253***	***812,275,614***	***13.60***	***59,733,806***	***4.64***

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016 SETTLEMENT AGREEMENT

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		PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
SANFORD COMBINED CYCLE PLANT										
	SANFORD COMMON									
341	STRUCTURES AND IMPROVEMENTS	06-2043	80 - R2 *	(2)	71,585,766	29,616,249	43,401,232	25.28	1,716,821	2.40
342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2043	50 - R1.5 *	(3)	88,875	42,745	48,796	23.56	2,071	2.33
343	PRIME MOVERS - GENERAL	06-2043	50 - R1 *	(3)	5,932,378	(4,737,256)	10,847,605	22.96	472,457	7.96
344	GENERATORS	06-2043	60 - R2 *	(3)	200,500	36,233	170,282	25.29	6,733	3.36
345	ACCESSORY ELECTRIC EQUIPMENT	06-2043	50 - R2.5 *	(2)	2,142,789	643,155	1,542,490	23.55	65,499	3.06
346	MISCELLANEOUS POWER PLANT EQUIPMENT	06-2043	50 - S0.5 *	(2)	2,233,762	820,161	1,458,276	23.23	62,776	2.81
	TOTAL SANFORD COMMON				*82,184,069*	*26,421,287*	*57,466,681*	*24.70*	*2,326,357*	*2.83*
	SANFORD UNIT 4									
341	STRUCTURES AND IMPROVEMENTS	06-2043	80 - R2 *	(2)	7,424,610	3,124,501	4,448,602	25.09	177,306	2.39
342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2043	50 - R1.5 *	(3)	1,803,717	789,469	1,068,359	23.63	45,212	2.51
343	PRIME MOVERS - GENERAL	06-2043	50 - R1 *	(3)	196,875,732	18,672,684	184,109,321	23.36	7,881,392	4.00
343.2	PRIME MOVERS - CAPITAL SPARE PARTS	06-2043	9 - L0 *	35	140,077,308	7,071,393	83,978,857	6.94	12,100,700	8.64
344	GENERATORS	06-2043	60 - R2 *	(3)	32,820,452	10,272,329	23,532,737	24.81	948,518	2.89
345	ACCESSORY ELECTRIC EQUIPMENT	06-2043	50 - R2.5 *	(2)	35,200,492	14,915,272	20,989,230	23.91	877,843	2.49
346	MISCELLANEOUS POWER PLANT EQUIPMENT	06-2043	50 - S0.5 *	(2)	3,326,653	1,415,407	1,977,779	23.03	85,878	2.58
	TOTAL SANFORD UNIT 4				*417,528,965*	*56,261,055*	*320,104,865*	*14.47*	*22,116,849*	*5.30*
	SANFORD UNIT 5									
341	STRUCTURES AND IMPROVEMENTS	06-2042	80 - R2 *	(2)	7,275,953	3,148,967	4,272,505	24.28	175,988	2.42
342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2042	50 - R1.5 *	(3)	1,814,776	859,918	1,009,301	22.77	44,326	2.44
343	PRIME MOVERS - GENERAL	06-2042	50 - R1 *	(3)	214,894,008	20,990,061	200,350,767	22.61	8,861,157	4.12
343.2	PRIME MOVERS - CAPITAL SPARE PARTS	06-2042	9 - L0 *	35	126,367,536	6,255,267	75,883,633	7.00	10,840,519	8.58
344	GENERATORS	06-2042	60 - R2 *	(3)	32,632,812	11,677,845	21,933,951	23.92	916,971	2.81
345	ACCESSORY ELECTRIC EQUIPMENT	06-2042	50 - R2.5 *	(2)	34,685,483	14,818,331	20,580,862	23.15	888,158	2.56
346	MISCELLANEOUS POWER PLANT EQUIPMENT	06-2042	50 - S0.5 *	(2)	2,899,894	1,243,698	1,714,194	22.31	76,835	2.65
	TOTAL SANFORD UNIT 5				*420,570,484*	*58,994,088*	*325,725,213*	*14.94*	*21,803,934*	*5.18*
TOTAL SANFORD COMBINED CYCLE PLANT					***920,283,497***	***141,676,429***	***703,298,779***	***15.21***	***46,247,140***	***5.03***
TURKEY POINT COMBINED CYCLE PLANT										
	TURKEY POINT UNIT 5									
341	STRUCTURES AND IMPROVEMENTS	06-2047	80 - R2 *	(2)	32,284,655	10,891,633	22,038,919	29.27	752,952	2.33
342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2047	50 - R1.5 *	(3)	12,410,131	4,106,992	8,675,443	26.99	321,432	2.59
343	PRIME MOVERS - GENERAL	06-2047	50 - R1 *	(3)	250,685,264	39,618,917	218,586,904	26.56	8,229,929	3.28
343.2	PRIME MOVERS - CAPITAL SPARE PARTS	06-2047	9 - L0 *	35	128,220,285	12,943,274	70,399,912	7.07	9,957,555	7.77
344	GENERATORS	06-2047	60 - R2 *	(3)	41,669,542	11,132,485	31,787,143	28.45	1,117,299	2.68
345	ACCESSORY ELECTRIC EQUIPMENT	06-2047	50 - R2.5 *	(2)	51,980,475	16,506,639	36,513,445	27.96	1,305,917	2.51
346	MISCELLANEOUS POWER PLANT EQUIPMENT	06-2047	50 - S0.5 *	(2)	12,433,804	3,613,736	9,066,744	26.47	342,605	2.76
	TOTAL TURKEY POINT UNIT 5				*529,684,355*	*98,813,676*	*397,070,510*	*18.03*	*22,027,689*	*4.16*
TOTAL TURKEY POINT COMBINED CYCLE PLANT					***529,684,355***	***98,813,676***	***397,070,510***	***18.03***	***22,027,689***	***4.16***

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016 SETTLEMENT AGREEMENT

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	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
WEST COUNTY COMBINED CYCLE PLANT									
WEST COUNTY COMMON									
341 STRUCTURES AND IMPROVEMENTS	06-2051	80 - R2 *	(2)	3,120,798	482,630	2,700,584	33.12	81,539	2.61
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2051	50 - R1.5 *	(3)	450,604	68,020	396,103	30.44	13,013	2.89
343 PRIME MOVERS - GENERAL	06-2051	50 - R1 *	(3)	31,206,902	1,389,969	30,753,140	30.22	1,017,642	3.26
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2051	9 - L0 *	35	126,771,982	12,726,022	69,675,767	7.32	9,518,547	7.51
345 ACCESSORY ELECTRIC EQUIPMENT	06-2051	50 - R2.5 *	(2)	1,291,342	107,199	1,209,969	32.12	37,670	2.92
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2051	50 - S0.5 *	(2)	836,533	111,543	741,721	30.31	24,471	2.93
TOTAL WEST COUNTY COMMON				*163,678,161*	*14,885,382*	*105,477,284*	*9.86*	*10,692,882*	*6.53*
WEST COUNTY UNIT 1									
341 STRUCTURES AND IMPROVEMENTS	06-2049	80 - R2 *	(2)	109,835,744	20,012,782	92,019,677	31.19	2,950,294	2.69
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2049	50 - R1.5 *	(3)	21,806,447	2,710,694	19,749,946	28.76	686,716	3.15
343 PRIME MOVERS - GENERAL	06-2049	50 - R1 *	(3)	300,710,821	(22,756,245)	332,488,391	28.21	11,786,189	3.92
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2049	9 - L0 *	35	81,954,083	(7,349,277)	60,619,430	6.27	9,668,171	11.80
344 GENERATORS	06-2049	60 - R2 *	(3)	49,469,105	7,847,276	43,105,902	30.31	1,422,168	2.87
345 ACCESSORY ELECTRIC EQUIPMENT	06-2049	50 - R2.5 *	(2)	72,300,016	12,231,627	61,514,390	29.82	2,062,857	2.85
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2049	50 - S0.5 *	(2)	8,042,081	1,335,110	6,867,813	28.22	243,367	3.03
TOTAL WEST COUNTY UNIT 1				*644,118,297*	*14,031,966*	*616,365,549*	*21.39*	*28,819,762*	*4.47*
WEST COUNTY UNIT 2									
341 STRUCTURES AND IMPROVEMENTS	06-2049	80 - R2 *	(2)	39,659,646	6,204,493	34,248,346	31.19	1,098,055	2.77
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2049	50 - R1.5 *	(3)	7,471,457	284,961	7,410,639	28.84	256,957	3.44
343 PRIME MOVERS - GENERAL	06-2049	50 - R1 *	(3)	255,637,285	17,744,809	245,561,594	28.19	8,710,947	3.41
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2049	9 - L0 *	35	149,878,251	12,481,512	84,939,351	6.19	13,722,028	9.16
344 GENERATORS	06-2049	60 - R2 *	(3)	43,599,023	6,676,878	38,230,116	30.32	1,260,888	2.89
345 ACCESSORY ELECTRIC EQUIPMENT	06-2049	50 - R2.5 *	(2)	33,177,136	5,335,502	28,505,176	29.82	955,908	2.88
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2049	50 - S0.5 *	(2)	11,893,351	1,719,196	10,412,022	28.41	366,491	3.08
TOTAL WEST COUNTY UNIT 2				*541,316,149*	*50,447,351*	*449,307,244*	*17.04*	*26,371,274*	*4.87*
WEST COUNTY UNIT 3									
341 STRUCTURES AND IMPROVEMENTS	06-2051	80 - R2 *	(2)	57,671,242	8,518,122	50,306,545	33.08	1,520,754	2.64
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2051	50 - R1.5 *	(3)	10,754,858	742,790	10,334,714	30.48	339,065	3.15
343 PRIME MOVERS - GENERAL	06-2051	50 - R1 *	(3)	480,389,197	32,738,513	462,062,360	29.77	15,521,074	3.23
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2051	9 - L0 *	35	98,598,036	8,887,181	55,201,543	6.60	8,363,870	8.48
344 GENERATORS	06-2051	60 - R2 *	(3)	64,525,260	9,184,372	57,276,667	32.17	1,780,437	2.76
345 ACCESSORY ELECTRIC EQUIPMENT	06-2051	50 - R2.5 *	(2)	48,252,610	7,322,267	41,895,395	31.68	1,322,456	2.74
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2051	50 - S0.5 *	(2)	12,454,486	7,732,043	4,971,512	29.98	165,828	1.33
TOTAL WEST COUNTY UNIT 3				*772,645,690*	*75,125,287*	*682,048,736*	*23.51*	*29,013,484*	*3.76*
TOTAL WEST COUNTY COMBINED CYCLE PLANT				***2,121,758,297***	***154,489,986***	***1,853,198,813***	***19.53***	***94,897,402***	***4.47***
CAPE CANAVERAL COMBINED CYCLE PLANT									
CAPE CANAVERAL COMBINED CYCLE									
341 STRUCTURES AND IMPROVEMENTS	06-2053	80 - R2 *	(2)	82,092,869	6,368,724	77,366,003	34.98	2,211,721	2.69
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2053	50 - R1.5 *	(3)	47,723,728	3,579,557	45,575,882	32.18	1,416,280	2.97
343 PRIME MOVERS - GENERAL	06-2053	50 - R1 *	(3)	385,108,676	38,729,543	357,932,393	31.38	11,406,386	2.96
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2053	9 - L0 *	35	206,255,249	28,539,906	105,526,006	7.38	14,298,917	6.93
344 GENERATORS	06-2053	60 - R2 *	(3)	70,269,257	5,194,564	67,182,771	34.03	1,974,222	2.81
345 ACCESSORY ELECTRIC EQUIPMENT	06-2053	50 - R2.5 *	(2)	111,693,785	8,403,920	105,523,740	33.59	3,141,522	2.81
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2053	50 - S0.5 *	(2)	10,309,493	738,999	9,776,684	31.85	306,960	2.98
TOTAL CAPE CANAVERAL COMBINED CYCLE				*913,453,057*	*91,555,214*	*768,883,479*	*22.12*	*34,756,008*	*3.80*
TOTAL CAPE CANAVERAL COMBINED CYCLE PLANT				***913,453,057***	***91,555,214***	***768,883,479***	***22.12***	***34,756,008***	***3.80***

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016 SETTLEMENT AGREEMENT

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	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
RIVIERA COMBINED CYCLE PLANT									
RIVIERA COMBINED CYCLE									
341 STRUCTURES AND IMPROVEMENTS	06-2054	80 - R2 *	(2)	80,630,958	7,456,698	74,786,879	35.90	2,083,200	2.58
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2054	50 - R1.5 *	(3)	217,306,004	16,577,338	205,247,846	33.03	6,213,983	2.86
343 PRIME MOVERS - GENERAL	06-2054	50 - R1 *	(3)	525,780,412	35,938,896	505,614,928	32.21	15,697,452	2.99
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2054	9 - L0 *	35	139,494,633	16,409,879	74,261,633	7.56	9,822,967	7.04
344 GENERATORS	06-2054	60 - R2 *	(3)	79,977,232	5,875,063	76,501,486	34.97	2,187,632	2.74
345 ACCESSORY ELECTRIC EQUIPMENT	06-2054	50 - R2.5 *	(2)	82,800,568	6,849,745	77,606,835	34.50	2,249,473	2.72
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2054	50 - S0.5 *	(2)	11,446,561	1,663,361	10,012,131	32.80	305,248	2.67
TOTAL RIVIERA COMBINED CYCLE				*1,137,436,368*	*92,770,979*	*1,024,031,738*	*26.56*	*38,559,955*	*3.39*
TOTAL RIVIERA COMBINED CYCLE PLANT				***1,137,436,368***	***92,770,979***	***1,024,031,738***	***26.56***	***38,559,955***	***3.39***
PT EVERGLADES COMBINED CYCLE PLANT									
PT EVERGLADES COMBINED CYCLE									
341 STRUCTURES AND IMPROVEMENTS	06-2056	80 - R2 *	(2)	101,607,532	2,299,667	101,340,016	37.84	2,678,119	2.64
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2056	50 - R1.5 *	(3)	59,665,117	1,350,391	60,104,680	34.77	1,728,836	2.90
343 PRIME MOVERS - GENERAL	06-2056	50 - R1 *	(3)	499,500,579	8,382,316	506,103,280	33.84	14,955,771	2.99
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2056	9 - L0 *	35	191,363,196	7,253,893	117,132,184	8.61	13,604,203	7.11
344 GENERATORS	06-2056	60 - R2 *	(3)	87,208,139	1,973,768	87,850,815	36.84	2,384,653	2.73
345 ACCESSORY ELECTRIC EQUIPMENT	06-2056	50 - R2.5 *	(2)	138,483,956	3,134,285	138,119,349	36.42	3,792,404	2.74
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2056	50 - S0.5 *	(2)	12,795,087	289,589	12,761,400	34.72	367,552	2.87
TOTAL PT EVERGLADES COMBINED CYCLE				*1,090,623,606*	*24,683,910*	*1,023,411,524*	*25.90*	*39,511,338*	*3.62*
TOTAL PT EVERGLADES COMBINED CYCLE PLANT				***1,090,623,606***	***24,683,910***	***1,023,411,524***	***25.90***	***39,511,338***	***3.62***
TOTAL COMBINED CYCLE PRODUCTION PLANT				**10,277,035,554**	**1,537,827,272**	**8,130,175,609**	***18.61***	**436,939,222**	***4.25***
PEAKER PLANTS									
LAUDERDALE GTS									
341 STRUCTURES AND IMPROVEMENTS	06-2028	80 - R2 *	(2)	601,222	330,322	282,924	11.26	25,126	4.18
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2028	50 - R1.5 *	(3)	194,417	102,093	98,157	10.66	9,191	4.73
343 PRIME MOVERS - GENERAL	06-2028	50 - R1 *	(3)	14,841,925	1,714,581	13,572,602	11.06	1,224,964	8.25
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2028	25 - R1 *	29	1,858,779	673,466	646,267	8.31	77,770	4.18
344 GENERATORS	06-2028	60 - R2 *	(3)	1,748,135	750,005	1,050,575	10.61	99,017	5.66
345 ACCESSORY ELECTRIC EQUIPMENT	06-2028	50 - R2.5 *	(2)	420,107	174,657	253,852	10.04	25,284	6.02
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2028	50 - S0.5 *	(2)	20,935	8,570	12,784	9.84	1,299	6.21
TOTAL LAUDERDALE GTS				*19,685,520*	*3,753,692*	*15,917,161*	***10.88***	*1,462,651*	***7.43***
FT. MYERS GTS									
341 STRUCTURES AND IMPROVEMENTS	06-2028	80 - R2 *	(2)	941,093	168,137	791,778	11.37	69,637	7.40
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2028	50 - R1.5 *	(3)	724,318	117,795	628,252	11.07	56,753	7.84
343 PRIME MOVERS - GENERAL	06-2028	50 - R1 *	(3)	10,218,903	1,207,170	9,318,300	11.09	840,243	8.22
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2028	25 - R1 *	29	2,807,095	1,254,825	738,213	6.28	117,550	4.19
344 GENERATORS	06-2028	60 - R2 *	(3)	4,602,022	551,085	4,188,998	11.27	371,695	8.08
345 ACCESSORY ELECTRIC EQUIPMENT	06-2028	50 - R2.5 *	(2)	3,450,438	485,852	3,033,595	11.32	267,985	7.77
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2028	50 - S0.5 *	(2)	20,936	2,632	16,723	11.13	1,682	8.03
TOTAL FT. MYERS GTS				*22,764,804*	*3,787,495*	*18,717,859*	***10.85***	*1,726,545*	***7.58***
LAUDERDALE AND FT. MYERS PEAKERS									
341 STRUCTURES AND IMPROVEMENTS	06-2056	80 - R2 *	(2)	43,805,886	76,824	44,605,179	37.84	1,178,784	2.69
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2056	50 - R1.5 *	(3)	26,150,085	45,861	26,868,727	34.77	773,331	2.96
343 PRIME MOVERS - GENERAL	06-2056	50 - R1 *	(3)	213,843,171	389,972	219,866,494	33.84	6,497,296	3.04
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2056	25 - R1 *	29	83,870,827	132,142	59,418,145	24.32	2,443,098	2.91
344 GENERATORS	06-2056	60 - R2 *	(3)	38,221,667	67,031	39,301,286	36.84	1,066,610	2.79
345 ACCESSORY ELECTRIC EQUIPMENT	06-2056	50 - R2.5 *	(2)	60,694,881	106,443	61,802,335	36.42	1,696,934	2.80
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2056	50 - S0.5 *	(2)	5,607,843	9,835	5,710,165	34.72	164,463	2.93
TOTAL LAUDERDALE AND FT. MYERS PEAKERS				*472,194,356*	*828,108*	*457,592,331*	***33.11***	*13,820,716*	***2.93***
TOTAL PEAKER PLANTS				**514,644,682**	**8,369,296**	**492,227,351**	***28.94***	**17,008,912**	***3.30***

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016 SETTLEMENT AGREEMENT

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	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
SOLAR PRODUCTION PLANT									
DESOTO SOLAR									
341 STRUCTURES AND IMPROVEMENTS	06-2039	SQUARE *	0	4,635,209	990,040	3,645,168	22.52	161,864	3.49
343 PRIME MOVERS - GENERAL	06-2039	SQUARE *	0	118,689,127	28,800,157	89,888,970	22.52	3,991,517	3.36
345 ACCESSORY ELECTRIC EQUIPMENT	06-2039	SQUARE *	0	27,532,945	4,878,293	22,654,652	22.52	1,005,979	3.65
TOTAL DESOTOSOLAR				*150,857,280*	*34,668,490*	*116,188,790*	*22.52*	*5,159,360*	*3.42*
SPACE COAST SOLAR									
341 STRUCTURES AND IMPROVEMENTS	06-2040	SQUARE *	0	3,986,978	748,519	3,238,459	23.52	137,690	3.45
343 PRIME MOVERS - GENERAL	06-2040	SQUARE *	0	52,858,699	11,827,508	41,031,191	23.52	1,744,523	3.30
345 ACCESSORY ELECTRIC EQUIPMENT	06-2040	SQUARE *	0	6,281,496	1,091,797	5,189,698	23.52	220,650	3.51
TOTAL SPACE COAST SOLAR				*63,127,172*	*13,667,824*	*49,459,348*	*23.52*	*2,102,863*	*3.33*
MARTIN SOLAR									
341 STRUCTURES AND IMPROVEMENTS	06-2045	SQUARE *	0	21,320,036	3,172,447	18,147,589	28.48	637,205	2.99
343 PRIME MOVERS - GENERAL	06-2045	SQUARE *	0	405,752,300	73,095,004	332,657,296	28.47	11,684,485	2.88
345 ACCESSORY ELECTRIC EQUIPMENT	06-2045	SQUARE *		4,239,215	633,733	3,605,482	28.47	126,641	2.99
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2045	SQUARE *	0	1,335	257	1,079	28.47	38	2.85
TOTAL MARTIN SOLAR				*431,312,886*	*76,901,441*	*354,411,446*	*28.47*	*12,448,369*	*2.89*
BABCOCK RANCH SOLAR									
341 STRUCTURES AND IMPROVEMENTS	06-2046	SQUARE *	0	4,078,184	18,086	4,060,098	29.53	137,491	3.37
343 PRIME MOVERS - GENERAL	06-2046	SQUARE *	0	104,118,206	461,738	103,656,468	29.53	3,510,209	3.37
345 ACCESSORY ELECTRIC EQUIPMENT	06-2046	SQUARE *	0	24,224,241	107,428	24,116,813	29.53	816,689	3.37
TOTAL BABCOCK RANCH SOLAR				*132,420,631*	*587,252*	*131,833,379*	*29.53*	*4,464,389*	*3.37*
MANATEE SOLAR									
341 STRUCTURES AND IMPROVEMENTS	06-2046	SQUARE *	0	4,118,679	7,223	4,111,456	29.53	139,230	3.38
343 PRIME MOVERS - GENERAL	06-2046	SQUARE *	0	105,224,179	184,536	105,039,643	29.53	3,557,049	3.38
345 ACCESSORY ELECTRIC EQUIPMENT	06-2046	SQUARE *	0	24,464,781	42,905	24,421,876	29.53	827,019	3.38
TOTAL MANATEE SOLAR				*133,807,639*	*234,664*	*133,572,975*	*29.53*	*4,523,298*	*3.38*
CITRUS SOLAR									
341 STRUCTURES AND IMPROVEMENTS	06-2046	SQUARE *	0	4,207,181	18,559	4,188,622	29.53	141,843	3.37
343 PRIME MOVERS - GENERAL	06-2046	SQUARE *	0	107,250,213	473,102	106,777,111	29.53	3,615,886	3.37
345 ACCESSORY ELECTRIC EQUIPMENT	06-2046	SQUARE *	0	24,990,480	110,238	24,880,242	29.53	842,541	3.37
TOTAL CITRUS SOLAR				*136,447,874*	*601,899*	*135,845,975*	*29.53*	*4,600,270*	*3.37*
TOTAL SOLAR PRODUCTION PLANT				**1,047,973,483**	**126,661,571**	**921,311,913**	***27.67***	**33,298,549**	***3.18***
TOTAL PRODUCTION PLANT				**22,795,357,882**	**5,541,188,910**	**16,828,664,668**	***18.72***	**899,050,032**	***3.94***

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016 SETTLEMENT AGREEMENT

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	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
TRANSMISSION, DISTRIBUTION, AND GENERAL PLANT									
TRANSMISSION PLANT									
350.2 EASEMENTS		100 - R4	0	240,510,767	80,181,515	160,329,252	78.18	2,050,771	0.85
352 STRUCTURES AND IMPROVEMENTS		65 - R3	(15)	154,719,740	40,213,775	137,713,926	52.43	2,626,625	1.70
353 STATION EQUIPMENT		44 - L1	0	1,741,377,472	504,497,585	1,238,879,887	34.80	35,542,525	2.04
353.1 STATION EQUIPMENT - STEP-UP TRANSFORMERS		38 - R1	0	400,209,880	67,360,985	332,848,894	31.56	10,546,543	2.64
354 TOWERS AND FIXTURES		70 - R4	(15)	349,056,185	225,421,515	175,993,098	45.62	3,857,806	1.11
355 POLES AND FIXTURES		55 - S0	(40)	1,242,636,001	420,741,337	1,318,949,064	45.83	28,779,164	2.32
356 OVERHEAD CONDUCTORS AND DEVICES		55 - S0	(45)	854,174,816	364,102,828	874,450,855	43.01	20,331,334	2.38
357 UNDERGROUND CONDUIT		65 - R4	0	75,512,192	26,533,422	48,978,770	45.29	1,081,448	1.43
358 UNDERGROUND CONDUCTORS AND DEVICES		65 - R3	(20)	104,576,520	29,275,918	96,215,905	49.27	1,952,829	1.87
359 ROADS AND TRAILS		75 - R4	(10)	113,485,941	42,504,639	82,329,898	54.53	1,509,809	1.33
TOTAL TRANSMISSION PLANT				**5,276,259,513**	**1,800,833,520**	**4,464,689,347**	***41.23***	**108,278,854**	***2.05***
DISTRIBUTION PLANT									
361 STRUCTURES AND IMPROVEMENTS		65 - R3	(15)	198,554,703	55,416,150	172,921,759	49.85	3,468,842	1.75
362 STATION EQUIPMENT		51 - S0.5	(5)	1,740,028,154	531,280,566	1,295,748,998	39.11	33,130,887	1.90
364.1 POLES, TOWERS AND FIXTURES - WOOD		44 - R2.5	(60)	1,083,692,909	485,976,231	1,247,932,423	32.16	38,803,669	3.58
364.2 POLES, TOWERS AND FIXTURES - CONCRETE		56 - S0	(60)	706,877,719	93,460,224	1,037,544,126	51.42	20,177,832	2.85
365 OVERHEAD CONDUCTORS AND DEVICES		57 - R1	(60)	1,991,793,394	740,342,106	2,446,527,324	47.83	51,150,477	2.57
366.6 UNDERGROUND CONDUIT - DUCT SYSTEM		70 - R3	0	1,528,850,821	345,598,141	1,183,252,679	54.59	21,675,264	1.42
366.7 UNDERGROUND CONDUIT - DIRECT BURIED		50 - R4	0	193,885,661	26,860,958	167,024,703	43.04	3,880,685	2.00
367.6 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM		46 - L0.5	0	1,723,803,662	475,313,897	1,248,489,765	37.02	33,724,737	1.96
367.7 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED		45 - L1	0	731,720,379	288,138,701	443,581,878	34.90	12,710,077	1.74
368 LINE TRANSFORMERS		34 - S0	(15)	2,172,571,477	977,456,673	1,521,000,525	23.48	64,778,557	2.98
369.1 SERVICES - OVERHEAD		56 - R1.5	(85)	429,359,956	121,671,610	672,844,310	48.03	14,004,670	3.26
369.6 SERVICES - UNDERGROUND		45 - R2	(15)	818,122,343	316,173,519	624,667,176	31.75	19,674,557	2.40
370 METERS		38 - R2	(20)	90,547,258	64,524,789	44,131,920	17.18	2,568,796	2.84
370.1 METERS - AMI		20 - R2.5	(20)	752,056,781	195,134,861	707,333,276	15.60	45,341,877	6.03
371 INSTALLATIONS ON CUSTOMER'S PREMISES		30 - L0	(15)	77,912,064	32,661,220	56,937,653	21.97	2,591,609	3.33
373 STREET LIGHTING AND SIGNAL SYSTEMS		39 - L0	(15)	463,393,095	175,429,642	357,472,417	31.27	11,431,801	2.47
TOTAL DISTRIBUTION PLANT				**14,703,170,376**	**4,925,439,290**	**13,227,210,730**	***34.89***	**379,114,637**	***2.58***
GENERAL PLANT									
390 STRUCTURES AND IMPROVEMENTS		55 - R1.5	10	435,222,597	123,109,607	268,590,729	41.11	6,533,465	1.50
392.1 AUTOMOBILES		6 - L2.5	15	9,038,959	1,913,929	5,769,186	4.06	1,420,982	15.72
392.2 LIGHT TRUCKS		9 - L3	15	47,500,083	12,551,216	27,823,854	5.86	4,748,098	10.00
392.3 HEAVY TRUCKS		13 - S3	15	241,647,650	99,939,976	105,460,527	7.96	13,248,810	5.48
392.4 TRACTOR TRAILERS		9 - L2.5	5	767,855	638,910	90,553	4.48	20,213	2.63
392.9 TRAILERS		20 - L1	15	21,065,643	2,761,578	15,144,219	14.42	1,050,223	4.99
396.1 POWER OPERATED EQUIPMENT		11 - L1.5	15	4,766,126	2,061,673	1,989,534	5.92	336,070	7.05
397.8 COMMUNICATION EQUIPMENT - FIBER OPTICS		20 - S2	0	11,992,500	9,422,442	2,570,057	11.01	233,429	1.95
TOTAL GENERAL PLANT				**772,001,412**	**252,399,331**	**427,438,659**	***15.49***	**27,591,290**	***3.57***
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT				**20,751,431,301**	**6,978,672,141**	**18,119,338,736**	***35.18***	**514,984,681**	***2.48***
GRAND TOTAL				**43,546,789,183**	**12,519,861,051**	**34,948,003,404**	***24.72***	**1,414,034,713**	***3.25***

* CURVE SHOWN IS INTERIM SURVIVOR CURVE. LIFE SPAN METHOD IS USED.

Florida Power and Light Company
Depreciation Parameter Changes in Proposed Settlement Agreement as of December 31, 2016
$000

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Line No.		Change in 2017 Expense			Change in Theoretical Reserve Imbalance (TRI)		
		Life (1)	Net Salvage (2)	Total (3)=(1)+(2)	Life (4)	Net Salvage (5)	Total (6)=(4)+(5)
1	**Steam Production**						
2	Scherer - Change life span to 63 years	$ (11,326)	$ -	$ (11,326)	$ 81,679	$ -	$ 81,679
3	SJRPP - Change life span to 65 years	(3,143)	-	(3,143)	36,881	-	36,881
4							
5	**Total Steam Production**	$ (14,470)	$ -	$ (14,470)	$ 118,760	$ -	$ 118,760
6							
7							
8							
9	**Transmission**						
10	350.2 - Change life from 75-R4 to 100-S4	$ (963)	$ -	$ (963)	$ 17,868	$ -	$ 17,868
11	353 - Change life from 40-R1 to 44-L1 and net salvage from -2% to 0%	(4,612)	(1,001)	(5,613)	30,857	7,315	38,172
12	353.1 - Change Life from 30-R1 to 38-R1	(3,504)	-	(3,504)	16,407	-	16,407
13	354 - Change life from 60-R4 to 70-R4 and net salvage from -25% to -15%	(1,255)	(765)	(2,020)	23,223	12,134	35,358
14	355 - Change life from 50-R2 to 55-S0 and net salvage from -50% to -40%	(4,698)	(2,711)	(7,410)	68,120	20,805	88,726
15	356 - Change life from 51-R1 to 55-S0 and net salvage from -50% to -45%	(1,916)	(1,988)	(3,902)	8,586	18,552	27,138
16							
17	**Total Transmission**	$ (16,948)	$ (6,463)	$ (23,411)	$ 165,061	$ 58,606	$ 223,667
18							
19	**Distribution**						
20	362 - Change life from 45-R1.5 to 51-S0.5 and net salvage from -10% to -5%	$ (5,712)	$ (2,225)	$ (7,937)	$ 36,812	$ 20,306	$ 57,118
21	364.1 - Change life from 40-R2 to 44-R2.5 and net salvage from -100% to -60%	(6,089)	(13,479)	(19,548)	21,530	116,982	138,512
22	364.2 - Change life from 50-R1.5 to 58-S0 and net salvage from -100% to -60%	(3,137)	(5,499)	(8,636)	5,619	22,497	28,116
23	365 - Change life from 48-R1 to 57-R1 and net salvage from -80% to -60%	(13,654)	(8,329)	(21,983)	100,133	64,918	165,051
24	367.6 - Change life from 42-R0 to 46-L0.5 and net salvage from -5% to 0%	(5,826)	(2,328)	(8,154)	81,299	16,946	98,245
25	367.7 - Change life from 35-R2 to 45-L1	(6,526)	-	(6,526)	84,270	-	84,270
26	369.1 - Change life from 53-R1 to 58.R1.5 and net salvage from -125% to -85%	(848)	(3,576)	(4,424)	(5,892)	24,074	18,182
27	370 - Change net salvage from -30% to -20%	-	(527)	(527)	-	4,963	4,963
28	370.1 - Change net salvage from -30% to -20%	-	(4,821)	(4,821)	-	16,542	16,542
29	373 - Changed life from 35-O1 to 39-L0	(1,843)	-	(1,843)	9,851	-	9,851
30							
31	**Total Distribution**	$ (43,415)	$ (40,783)	$ (84,198)	$ 333,624	$ 287,227	$ 620,851
32							
33	**General Plant**						
34	390 - Change net salvage from -10% to 10%	$ -	$ (2,117)	$ (2,117)	$ -	$ 21,916	$ 21,916
35	392.3 - Change life from 12-S3 to 13-S3	(1,626)	-	(1,626)	4,547	-	4,547
36							
37	**Total General Plant**	$ (1,626)	$ (2,117)	$ (3,743)	$ 4,547	$ 21,916	$ 26,463
38							
39	**Total Transmission, Distribution and General Plant**	$ (61,989)	$ (49,363)	$ (111,352)	$ 503,232	$ 367,749	$ 870,981
40							
41	**Grand Total**	$ (76,459)	$ (49,363)	$ (125,822)	$ 621,991	$ 367,749	$ 989,740
42							
43							

Line No.	*Reconciliation*	Expense	TRI
44			
45			
46			
47	**Depreciation Rates per 2009 Order**	$ 1,344,641	
48	Increase for 2016 Depreciation Study	195,216	
49	**2016 Depreciation Study (per Second Notice of Identified Adjustments)**	$ 1,639,857	$ 80,448
50			
51	Change in Lives and Net Salvage	(125,822)	989,740
52	**Proposed Settlement Agreement**	$ 1,414,036	$ 1,070,188

Docket No. 160021-EI
Depreciation Parameter Changes
in Proposed Settlement Agreemen
as of December 31, 2016
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