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CHRIS SPROWLS
*Speaker of the House of
Representatives*

June 21, 2021

Adam J. Teitzman, Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Docket No. 20210015-EI

Dear Mr. Teitzman,

Please find enclosed for filing in the above referenced docket the Direct Testimony and Exhibits of Roxie McCullar. This filing is being made via the Florida Public Service Commission's Web Based Electronic Filing portal.

If you have any questions or concerns; please do not hesitate to contact me. Thank you for your assistance in this matter.

Sincerely,

Richard Gentry
Public Counsel

/s/Patricia A. Christensen
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cc: All Parties of Record

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Docket No. 20210015-EI

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition Rate Increase, by Florida Power & Light Company.	DOCKET NO. 20210015-EI FILED: June 21, 2021
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DIRECT TESTIMONY

OF

ROXIE MCCULLAR

ON BEHALF OF THE CITIZENS OF THE STATE OF FLORIDA

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LIST OF EXHIBITS

Exhibit RMM-1	Previous Experience of Roxie McCullar
Exhibit RMM-2	OPC Proposed Remaining Life Depreciation Rates
Exhibit RMM-3	OPC Whole Life Depreciation Rates
Exhibit RMM-4	FPL Notification to NRC Regarding St. Lucie SLR
Exhibit RMM-5	Solar Life Survey
Exhibit RMM-6	Comparison Future Net Salvage Accruals
Exhibit RMM-7	Comparison of Estimate Reserve Imbalance
Exhibit RMM-8	FPL Response FIPUG Interrogatory No. 8

1 **DIRECT TESTIMONY**

2 **OF**

3 **ROXIE MCCULLAR**

4 On Behalf of the Office of Public Counsel

5 Before the

6 Florida Public Service Commission

7 Docket No. 20210015-EI

8

9 **I. INTRODUCTION**

10 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

11 A. My name is Roxie McCullar. My business address is 8625 Farmington Cemetery Road,
12 Pleasant Plains, Illinois 62677.

13 **Q. WHAT IS YOUR PRESENT OCCUPATION?**

14 A. Since 1997, I have been employed as a consultant with the firm of William Dunkel and
15 Associates and have regularly provided consulting services in regulatory proceedings
16 throughout the country.

17 **Q. PLEASE DESCRIBE YOUR EDUCATIONAL AND PROFESSIONAL**
18 **BACKGROUND.**

19 A. I have over 20 years of experience consulting in regulatory rate cases and have
20 addressed depreciation rate issues in numerous jurisdictions nationwide. I am a
21 Certified Public Accountant licensed in the state of Illinois. I am a Certified
22 Depreciation Professional through the Society of Depreciation Professionals. I received
23 my Master of Arts degree in Accounting from the University of Illinois in Springfield.

1 I received my Bachelor of Science degree in Mathematics from Illinois State University
2 in Normal.

3 **Q. HAVE YOU PREPARED AN EXHIBIT THAT DESCRIBES YOUR**
4 **QUALIFICATIONS?**

5 A. Yes. My qualifications and previous experiences are shown on the attached Exhibit
6 RMM-1.

7 **Q. ON WHOSE BEHALF ARE YOU TESTIFYING?**

8 A. I am testifying on behalf of Florida’s Office of Public Counsel (“OPC”) to address
9 certain depreciation related issues presented in Florida Power & Light Company’s
10 (“FPL” or “Company”) testimony and filings in this proceeding.

11 **II. SUMMARY**

12 **Q. WHERE ARE FPL’S PROPOSED DEPRECIATION RATES AND**
13 **PARAMETERS FOUND IN THE FPL FILING?**

14 A. FPL filed two different sets of proposed depreciation rates and parameters.
15 FPL Witness Allis’s proposed depreciation rates and parameters are found in the FPL
16 2021 Depreciation Study filed as Exhibit NWA-1.

17 FPL Witness Ferguson’s proposed a different set of depreciation rates and
18 parameters filed in Exhibit KF-3(B). In comparison to Witness Allis, Witness
19 Ferguson’s proposed depreciation parameters use longer lives for the St. Lucie Nuclear
20 Plant, the combined cycle generating plants, and the solar generating plants.
21 Additionally, Witness Ferguson proposed depreciation parameters for transmission,
22 distribution, and general mass property accounts are based on either the 2016 settlement

1 or the 2021 Depreciation Study filed in this proceeding, which ever produces the lower
2 depreciation rate.¹

3 **Q. CAN YOU SUMMARIZE YOUR RECOMMENDATIONS?**

4 A. My recommended changes to FPL proposed depreciation parameters are based on my
5 review of the FPL 2021 Depreciation Study filed as Exhibit NWA-1 in this proceeding,
6 my review of other FPL witness testimonies filed in this proceeding, my review of the
7 supporting information and workpapers provided by FPL in response to discovery, my
8 review of recent previous Commission orders addressing FPL and Gulf Power
9 depreciation rates in Florida, and my previous experience in depreciation rate studies.

10 As discussed and supported in this testimony, the reasonable adjustments to the
11 depreciation parameters proposed in FPL 2021 Depreciation Study are the recognition
12 of a 20-year extension for St. Lucie Nuclear Plant, the use of 45-year life for FPL's
13 combined cycle generating plant, the use of 35-year life for FPL's solar generating
14 plant, a -60% estimated future net salvage percent for Account 365, Overhead
15 Conductors and Devices, and a -20% estimated future net salvage percent, for Accounts
16 370, Meters and 370.1, Meters-AMI.

17 I used the depreciation parameters and supporting data contained in Witness
18 Allis's Exhibit NWA-1 as the starting point for my recommended adjustments. As
19 discussed above, some of the depreciation parameters recommended by Witness
20 Ferguson are from two different depreciation studies conducted four years apart, so I

¹ Direct Testimony of Keith Ferguson, page 14, lines 3-21.

1 choose not to use Witness Ferguson’s proposed depreciation parameters as a starting
 2 point for my recommended adjustments.

3 **Q. PLEASE COMPARE THE OPC’S PROPOSED DEPRECIATION RATES**
 4 **WITH BOTH SET OF FPL’S PROPOSED DEPRECIATION RATES.**

5 A. The annualized accrual based on the FPL December 31, 2021 estimated investments
 6 using the OPC’s proposed depreciation rates compared to Witness Allis’s proposed
 7 depreciation rates from the 2021 Depreciation Study, Exhibit NWA-1, and Witness
 8 Ferguson’s proposed depreciation rates from Exhibit KF-3(B), are summarized in
 9 Table 1 below:

10 **Table 1: Comparison of Annual Depreciation Accrual Amount Using Projected**
 11 **December 31, 2021 Investments**

Function	12/31/21 Plant in Service	Current Approved Accrual Amount	FPL Allis NWA-1 Proposed Annual Accrual Amount	FPL Ferguson KF-3(B) Proposed Annual Accrual Amount	OPC Proposed Annual Accrual Amount	Difference from Allis NWA-1	Difference from Ferguson KF-3(B)
(A)	(B)	(C)	(D)	(E)	(F)	(G)=(F)-(D)	(H)=(F)-(E)
Steam	1,395,998,737	48,641,086	56,657,934	55,672,882	56,657,934	0	985,0532
Nuclear	8,478,789,439	338,755,176	229,116,647	206,090,662	157,853,673	(71,262,974)	(48,236,989)
Combined Cycle	12,889,663,091	554,048,738	557,933,457	472,416,460	510,003,896	(47,929,561)	37,587,436
Peaker Plants	1,172,696,883	38,539,543	35,224,390	36,221,401	35,224,390	0	(997,011)
Solar	4,869,802,677	160,780,581	166,409,916	144,704,005	142,292,441	(24,117,475)	(2,411,564)
Energy Storage	453,716,379	45,371,638	22,610,894	22,685,819	22,610,894	0	(74,925)
<i>Total Production</i>	<i>29,260,667,205</i>	<i>1,186,136,762</i>	<i>1,067,953,238</i>	<i>937,791,229</i>	<i>924,643,228</i>	<i>(143,310,010)</i>	<i>(13,148,001)</i>
Transmission	8,545,268,527	191,063,604	208,410,212	189,867,388	208,410,212	0	18,542,824
Distribution	24,256,896,274	628,209,740	732,725,727	641,305,387	716,434,449	(16,291,278)	75,129,062
General	1,427,623,313	52,774,998	46,675,990	51,482,109	46,675,990	0	(4,806,119)
<i>Total TDG</i>	<i>34,229,788,115</i>	<i>872,048,342</i>	<i>987,811,929</i>	<i>882,654,884</i>	<i>971,520,651</i>	<i>(16,291,278)</i>	<i>88,865,767</i>
Total	63,490,455,320	2,058,185,104	2,055,765,167	1,820,446,113	1,896,163,879	(159,601,288)	75,717,766

12 The OPC’s proposed remaining life depreciation rates compared to Witness
 13 Allis’s proposed depreciation rates from the 2021 Depreciation Study, Exhibit NWA-

1 1, and Witness Ferguson’s proposed depreciation rates from Exhibit KF-3(B), are
 2 summarized in Table 2 below:

3 **Table 2: Comparison of Proposed Annual Depreciation Rate**

Function	12/31/21 Plant in Service	Current Approved Depreciation Rate	FPL Allis NWA-1 Proposed Depreciation Rate	FPL Ferguson KF-3(B) Proposed Depreciation Rate	OPC Proposed Depreciation Rate
(A)	(B)	(C)	(D)	(E)	(F)
Steam	1,395,998,737	3.48%	4.06%	3.99%	4.06%
Nuclear	8,478,789,439	4.00%	2.70%	2.43%	1.86%
Combined Cycle	12,889,663,091	4.30%	4.33%	3.67%	3.96%
Peaker Plants	1,172,696,883	3.29%	3.00%	3.09%	3.00%
Solar	4,869,802,677	3.30%	3.42%	2.97%	2.92%
Energy Storage	453,716,379	10.00%	4.98%	5.00%	4.98%
<i>Total Production</i>	<i>29,260,667,205</i>	<i>4.05%</i>	<i>3.65%</i>	<i>3.20%</i>	<i>3.16%</i>
Transmission	8,545,268,527	2.24%	2.44%	2.22%	2.44%
Distribution	24,256,896,274	2.59%	3.02%	2.64%	2.95%
General	1,427,623,313	3.70%	3.27%	3.61%	3.27%
<i>Total TDG</i>	<i>34,229,788,115</i>	<i>2.55%</i>	<i>2.89%</i>	<i>2.58%</i>	<i>2.84%</i>
Total	63,490,455,320	3.24%	3.24%	2.87%	2.99%

4 Exhibit RMM-2 support Tables 1 and 2 above.

5 **Q. PLEASE DESCRIBE YOUR EXHIBIT RMM-2.**

6 A. Exhibit RMM-2 contains the calculations of the OPC’s remaining life proposed
 7 depreciation rates for FPL’s Electric Plant in Florida.

8 **Q. PLEASE DESCRIBE YOUR EXHIBIT RMM-3.**

9 A. Exhibit RMM-3 contains the calculations of the whole life depreciation rates for FPL’s
 10 Electric Plant in Florida using OPC’s recommended depreciation parameters.

1 **III. DEFINITION OF DEPRECIATION**

2 **Q. COULD YOU PLEASE PROVIDE THE DEFINITION OF DEPRECIATION?**

3 A. Yes. The Federal Energy Regulatory Commission (“FERC”) definitions contained in
4 the FERC Uniform System of Accounts (18 CFR 101 (“FERC USOA”)) state:

5 12. *Depreciation*, as applied to depreciable electric plant, means the loss
6 in service value not restored by current maintenance, incurred in
7 connection with the consumption or prospective retirement of electric
8 plant in the course of service from causes which are known to be in
9 current operation and against which the utility is not protected by
10 insurance. Among the causes to be given consideration are wear and
11 tear, decay, action of the elements, inadequacy, obsolescence, changes
12 in the art, changes in demand and requirements of public authorities.²

13 The FERC USOA definition of “depreciation” specifically states depreciation is a “loss
14 in service value.” FERC defines service value as “the difference between original cost
15 and net salvage value of electric plant.”³

16 Since this is a utility regulation proceeding, I rely on the FERC USOA
17 definition of “depreciation” which focuses on the “loss of service value.” Determining
18 reasonable depreciation rates is necessary for establishing the loss in service value of
19 utility cost-based plant-in-service and incorporating it into ratemaking revenue
20 requirement to allow for recovery of that cost.

² FERC Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject to the Provisions of the Federal Power Act. (18 CFR 101).

³ FERC USOA (18 CFR 101) Definition 37.

1 **A. Overview of Depreciation Expense Impact on Revenue Requirement**

2 **Q. PLEASE PROVIDE AN OVERVIEW OF THE IMPACT OF DEPRECIATION**
3 **RATES ON THE REVENUE REQUIREMENT.**

4 A. The depreciation rate that the Commission adopts for an account is multiplied by the
5 test year investment in that account to produce a calculated annual depreciation expense
6 for that account. The calculated depreciation expense for all accounts are included in
7 the revenue requirement that is to be recovered from the ratepayers.

8 As pointed out by the National Association of Regulatory Utility
9 Commissioners' ("NARUC") text *Public Utility Depreciation Practices*:

10 It is essential to remember that depreciation is intended only for the
11 purpose of recording the periodic allocation of cost in a manner properly
12 related to the useful life of the plant. It is not intended, for example, to
13 achieve a desired financial objective or to fund modernization
14 programs.⁴

15 **Q. WHAT IMPACT DO THE DEPRECIATION RATES SET IN THIS**
16 **PROCEEDING HAVE ON FUTURE PROCEEDINGS?**

17 A. The depreciation rates, or any other adjustment to the accumulated depreciation
18 reserve, decided in this proceeding will impact the level of the accumulated
19 depreciation reserve in a future rate case.

20 The depreciation expense amounts, based on the approved depreciation rates,
21 are added to the accumulated depreciation reserve, while the accumulated depreciation
22 reserve is decreased at the time of a retirement for the book cost of the plant retired and
23 the cost of removal, less any salvage value.⁵

⁴ Page 23, *Public Utility Depreciation Practices*, published by National Association of Regulatory Commissioners (NARUC), 1996.

⁵ 18 CFR 101, Account 108.

1 Adjustments to the accumulated depreciation reserve amount impact the
2 allowed return on net rate base in a future rate case.

3 In a rate case, the calculated net rate base is multiplied by a rate of return (ROR)
4 to calculate the shareholders' and other investors' "return on" their investment. The
5 calculation of the allowed return on rate based included in customer rates is expressed
6 in a simplified way here:⁶

$$\text{allowed return} = (\text{investment} - \text{reserve}) * \text{ROR}$$

7 The accumulated depreciation reserve is the significant amount in the "reserve"
8 part of the formula shown above.

9 **B. Calculation of Depreciation Rates**

10 **Q. PLEASE PROVIDE A BRIEF DISCUSSION ABOUT THE WHOLE LIFE AND**
11 **REMAINING LIFE TECHNIQUES FOR CALCULATING DEPRECIATION**
12 **RATES.**

13 A. In the calculation of depreciation rates, the whole life and remaining life techniques
14 describe two different formulas that are used to calculate the depreciation rate.

15 The whole life technique depreciation rate formula is:

$$\text{Depreciation Rate} = \frac{(100\% - \text{Future Net Salvage \%})}{\text{Average Service Life}}$$

16 The remaining life technique depreciation rate formula is:

$$\text{Depreciation Rate} = \frac{(100\% - \text{Book Reserve \%} - \text{Future Net Salvage \%})}{\text{Average Remaining Life}}$$

⁶ Other items such as cash working capital, materials and supplies, deferred income taxes, regulatory liabilities, regulatory assets, etc. are included in the net rate base calculation.

1 In the formula above, the book reserve percent is the actual accumulated
2 depreciation reserve on the Company's books divided by the actual plant-in-service
3 investment on the Company's books at the time of the Depreciation Study.⁷

4 The Depreciation Study estimates the projected average service life of the
5 assets, the retirement pattern of those assets, and the cost of removing or retiring those
6 assets less any expected salvage from the sale, scrap, insurance, reimbursements, etc.
7 of those assets. These estimates are referred to as depreciation parameters.

8 The projected average service life and retirement pattern (survivor curve) are
9 the two parameters from the Depreciation Study that calculate the average remaining
10 life.

11 The estimated future net salvage percent parameter from the Depreciation Study
12 estimates the future cost of removing or retiring less any estimated future salvage from
13 the sale, scrap, insurance, reimbursements, etc.

14 **Q. WHAT IS A KEY DIFFERENCE BETWEEN THE WHOLE LIFE AND**
15 **REMAINING LIFE TECHNIQUE FORMULAS?**

16 A. A key difference is the remaining life technique formula includes an adjustment in the
17 calculation of depreciation rates to offset any reserve imbalance, while the whole life
18 technique does not. The whole life technique is almost identical to remaining life
19 technique when a reserve imbalance amortization over the average remaining life is
20 included.

21 NARUC's *Public Utility Depreciation Practices* states:

⁷ In this proceeding, I use the FPL estimated December 31, 2021 investment and accumulated depreciation reserve amounts as shown in FPL Exhibit NWA-1.

1 The desirability of using the remaining life technique is that any
2 necessary adjustments of depreciation reserves, because of changes to
3 the estimates of life or net salvage, are accrued automatically over the
4 remaining life of the property.⁸

5 All other things being equal, in the remaining life formula, a reserve deficiency would
6 increase the depreciation rate and a reserve excess would result in a lower depreciation
7 rate.

8 **Q. WHAT IS A RESERVE IMBALANCE AS ESTIMATED IN A DEPRECIATION**
9 **STUDY?**

10 A. A reserve imbalance estimated in a depreciation study is the difference between the
11 actual book accumulated reserve at the time of the study and an estimate of what the
12 depreciation reserve should be based on the depreciation estimates in the current
13 depreciation study.

14 A reserve imbalance can be due to the prior depreciation estimates being
15 different than the current depreciation estimates, or other causes, for example, an
16 unanticipated event occurred in the past that impacted the book reserve balance.

17 **Q. PLEASE EXPLAIN WHAT IS MEANT BY LIFE SPAN ACCOUNTS AND**
18 **MASS PROPERTY ACCOUNTS IN THE ESTIMATION OF THE**
19 **DEPRECIATION PARAMETERS.**

20 A. Production plant accounts are considered life span accounts since all of the assets at the
21 location are expected to retire at the same time. Transmission, Distribution, and General

⁸ Page 65, *Public Utility Depreciation Practices*, published by National Association of Regulatory Commissioners (NARUC), 1996.

1 plant accounts are considered mass property accounts that include similar assets whose
2 retirement are not expected to occur on the same date.

3 NARUC's *Public Utility Depreciation Practices* explains:

4 A life span group contains units that will concurrently retire in a specific
5 number of years after placement. For life span groups, there may be
6 interim additions and retirements; however, all plant will be subject to
7 a final retirement. Unlike mass property groups, life span groups often
8 contain a small number of large units, such as an electric power
9 generation unit or a telephone central office.⁹

10 **Q. What are some considerations used when estimating the depreciation parameters**
11 **used in the depreciation rate formulas?**

12 A. When estimating a depreciation parameter for an account, an initial step is to analyze
13 that utility's actual historic life and net salvage experience data for that account. In
14 addition to considering the lives and net salvage indicated by the utility's experience
15 data, the expectations of the management, any changes to the current industry practices,
16 and informed judgement are part of the estimation process.

17 Informed judgement as explained in NARUC's *Public Utility Depreciation*
18 *Practices*:

19 *Informed judgment* is a term used to define the subjective portion of the
20 depreciation study process. It is based on a combination of general
21 experience, knowledge of the properties and a physical inspection,
22 information gathered throughout the industry, and other factors which
23 assist the analyst in making a knowledgeable estimate.

24 The use of informed judgment can be a major factor in forecasting. A
25 logical process of examining and prioritizing the usefulness of
26 information must be employed, since there are many sources of data that
27 must be considered and weighed by importance.¹⁰

⁹ Page 141, *Public Utility Depreciation Practices* published by the National Association of Regulatory Utility Commissioners (NARUC), 1996.

¹⁰ Page 128, *Public Utility Depreciation Practices* published by the National Association of Regulatory Utility Commissioners (NARUC), 1996.

1 **IV. PRODUCTION PLANT LIFE**

2 **Q. DO YOU RECOMMEND ANY CHANGES TO THE LIFE SPAN FOR SOME**
3 **PRODUCTION UNITS PROPOSED IN THE FPL 2021 DEPRECIATION**
4 **STUDY, EXHIBIT NWA-1?**

5 A. Yes. As discussed in detail below, I recommend the recognition of a 20-year extension
6 for St. Lucie Nuclear Plant, the use of 45-year life for FPL’s combined cycle generating
7 plant, the use of 35-year life for FPL’s solar generating plant based on FPL’s
8 expectation of the production plant life.

9 An authoritative depreciation text points out that setting “the final retirement
10 date is the most important factor in the depreciation of a depreciation rate for life span
11 properties.”¹¹ That section of the depreciation text when discussing the factors to
12 consider when estimating the life span points out that the “specific plans of
13 management must be given consideration.”¹²

14 **A. St. Lucie Nuclear Plant Life**

15 **Q. WHAT LIFE SPAN DO YOU PROPOSE FOR ST. LUCIE NUCLEAR PLANT**
16 **UNITS?**

17 A. I recommend the recognition of a 20-year extension for St. Lucie Nuclear Plant units.

¹¹ Page 146, *Public Utility Depreciation Practices*, published by National Association of Regulatory Commissioners (NARUC), 1996.

¹² Page 147, *Public Utility Depreciation Practices*, published by National Association of Regulatory Commissioners (NARUC), 1996.

1 Witness Allis recommends a 60-year life based on the current license,¹³ while Witness
2 Ferguson recommends an 80-year life based on the expectation that FPL will receive a
3 20-year subsequent license renewal (“SLR”).¹⁴

4 **Q. DID FPL’S TESTIMONY INDICATE THAT IT IS THE COMPANY’S**
5 **EXPECTATION THE ST. LUCIE WILL RECEIVE AN ADDITIONAL 20-**
6 **YEAR SLR TO OPERATE FOR 80 YEARS?**

7 A. Yes. FPL Witness Coffey states:

8 Given that we have continued to deliver significant value and safe and
9 reliable service to customers through the SLRs we obtained for Turkey
10 Point Units 3 and 4, we have no reason to believe the NRC will not grant
11 our request for SLRs for St. Lucie Units 1 and 2, especially given that
12 none have been denied to date.¹⁵

13 On March 17, 2021 FPL did notify the NRC that they intended to submit a Subsequent
14 License Renewal Application for both St. Lucie units in the third quarter of 2021. A
15 copy of that letter is attached as Exhibit RMM-4.

16 Since FPL is applying for the SLR and the company’s expectation is that the
17 SLR will be approved, it is reasonable to expect an additional 20 years and use an 80-
18 year life for St. Lucie depreciation rates. The use of the 60-year life as proposed by
19 Witness Allis does not represent FPL’s future expectations.

¹³ Exhibit NWA-1, page 677.

¹⁴ Direct Testimony of Keith Ferguson, page 15, lines 10-13.

¹⁵ Direct Testimony of Robert Coffey page 8, lines 18-22.

1 **B. Solar Generating Plant Life**

2 **Q. WHAT LIFE SPAN DO YOU PROPOSE FOR FPL'S SOLAR GENERATING**
3 **PLANTS?**

4 A. I recommend the use of a 35-year life span for FPL's solar generating plants.

5 Witness Allis recommends a 30-year life for solar generating plants,¹⁶ while Witness
6 Ferguson recommends a 35-year life based on a recent survey.¹⁷

7 **Q. DOES THE SURVEY REFERENCED IN WITNESS FERGUSON'S**
8 **TESTIMONY SUPPORT A 35-YEAR LIFE FOR FPL'S SOLAR**
9 **GENERATING PLANT?**

10 A. Yes. The 35-year life is at the high end of the range in the survey, however, since most
11 of the solar generating plant included in the 2021 depreciation study has recently been
12 installed or will be installed soon, it is reasonable to expect that the newer solar plant
13 technology would live at the top end of the range.

14 The survey referenced in Witness Ferguson's testimony is attached as Exhibit
15 RMM-5.

16 **C. Combined Cycle Generating Plant Life**

17 **Q. WHAT LIFE SPAN DO YOU PROPOSE FOR FPL'S COMBINED CYCLE**
18 **GENERATING PLANTS?**

19 A. I recommend the use of a 45-year life span for FPL's combined cycle generating plants.

¹⁶ Exhibit NWA-1, page 694.

¹⁷ Direct Testimony of Keith Ferguson, page 16, lines 8-13.

1 Witness Allis recommends a 40-year life for combined cycle generating plants,¹⁸ while
2 Witness Ferguson recommends a 50-year life.¹⁹

3 **Q. DOES THE INFORMATION PROVIDED IN THIS PROCEEDING INDICATE**
4 **THAT THE FPL'S COMBINED CYCLE PLANTS ARE EXPECTED TO LIVE**
5 **LONGER THEN THE 40 YEARS PROPOSED BY WITNESS ALLIS?**

6 A. Yes. In response to discovery FPL stated: "All of FPL's combined cycle plants are
7 currently expected to have a useful life of 40 years or longer."²⁰

8 Therefore, Witness Allis's proposed 40-year life is at the bottom of the
9 company's expected useful life range.

10 Additionally, Witness Ferguson indicates that the life span may be up to 50
11 years. As stated in his testimony:

12 However, as described by FPL witness Broad, the Company has made
13 significant investments in these facilities in recent years that upgraded
14 much of the primary components of the plants, and these investments
15 can increase the useful lives of these plants. We are aware of at least one
16 non-FPL combined cycle plant owned by Public Service of Oklahoma,
17 the Comanche plant, that is nearing 50 years in service. Based on FPL's
18 record of performance and its upgrades to these plants, along with the
19 potential to convert these plants to utilize green hydrogen as a fuel
20 source similar to the pilot described by FPL witness Valle, these plants
21 may be able to be operated up to 50 years.²¹

22 The life span on FPL's combined cycle plants is expected to be longer than 40-years,
23 however, at this time I do not believe that the use of the 50-year life at the top end of
24 the range is supported. I recommend a 45-year life at this time which recognizes the

¹⁸ Exhibit NWA-1, page 691.

¹⁹ Direct Testimony of Keith Ferguson page 15, line 16 – page 16, line 2.

²⁰ FPL response to FIPUG Interrogatory No. 8, included in Exhibit RMM-8.

²¹ Direct Testimony of Keith Ferguson page 15, line 16 – page 16, line 2.

1 expected longer life of FPL’s combined cycle plants and uses the mid-point of the
2 expected life range.

3 The use of the longer 50-year life should be examined in a future depreciation
4 study.

5 **V. MASS PROPERTY ESTIMATED FUTURE NET SALVAGE**

6 **Q. PLEASE EXPLAIN WHAT IS MEANT BY NET SALVAGE.**

7 A. NARUC’s *Public Utility Depreciation Practices* defines net salvage as “the gross
8 salvage for the property retired less its cost of removal.”²² Gross salvage is defined as
9 “the amount recorded for the property retired due to the sale, reimbursement, or reuse
10 of the property.”²³ Cost of removal is defined as “the costs incurred in connection with
11 the retirement from service and the disposition of depreciable plant. Cost of removal
12 may be incurred for plant that is retired in place.”²⁴

13 NARUC also explains that careful consideration should be given to the net salvage
14 estimate stating:

15 Cost of retirement, however, must be given careful thought and
16 attention, since for certain types of plant, it can be the most critical
17 component of the depreciation rate.²⁵

18 NARUC’s *Public Utility Depreciation Practices* later points out that:

²² Page 322, *Public Utility Depreciation Practices*, published by National Association of Regulatory Commissioners (NARUC), 1996.

²³ Page 320, *Public Utility Depreciation Practices*, published by National Association of Regulatory Commissioners (NARUC), 1996.

²⁴ Page 317, *Public Utility Depreciation Practices*, published by National Association of Regulatory Commissioners (NARUC), 1996.

²⁵ Page 19, *Public Utility Depreciation Practices*, published by National Association of Regulatory Commissioners (NARUC), 1996.

1 Determining a reasonably accurate estimate of the average or future net
2 salvage is not an easy task; estimates can be the subject of considerable
3 discussion and controversy between regulators and utility personnel.²⁶

4 **Q. WHAT IMPACT DOES THE ESTIMATED FUTURE NET SALVAGE**
5 **PERCENT HAVE ON DEPRECIATION RATES?**

- 6 A. Positive net salvage results in a lower depreciation rate, all other things being equal.
7 Negative net salvage results in a higher depreciation rate, all other things being equal.

8 As stated in NARUC's *Public Utility Depreciation Practices*:

9 Positive net salvage occurs when gross salvage exceeds cost of
10 retirement, and negative net salvage occurs when cost of retirement
11 exceeds gross salvage.²⁷

12 The estimated future net salvage is part of the annual depreciation accrual, which is
13 credited to the depreciation reserve to cover the estimated future net salvage costs the
14 company may incur in the future associated with plant asset retirements.

15 **Q. DID FPL PROVIDE HISTORICAL NET SALVAGE DATA IN THE**
16 **DEPRECIATION STUDY?**

- 17 A. Yes. The FPL depreciation study included the historic data of the actual incurred and
18 recorded net salvage and related retirements. Regarding historic net salvage, FPL's
19 depreciation study states:

20 The estimates of net salvage by account were based in part on the
21 analyses of historical data compiled for the years 1986 through 2019.
22 Cost of removal and salvage were expressed as percents of the original
23 cost of plant retired, both on annual and three-year moving average
24 bases. The most recent five-year average also was calculated for

²⁶ Page 157, *Public Utility Depreciation Practices* published by the National Association of Regulatory Utility Commissioners (NARUC), 1996.

²⁷ Page 18, *Public Utility Depreciation Practices*, published by National Association of Regulatory Commissioners (NARUC), 1996.

1 consideration. The net salvage estimates by account are expressed as a
2 percent of the original cost of plant retired.²⁸

3 **Q. WHAT IS A CONCERN REGARDING THE HISTORIC NET SALVAGE**
4 **RATIOS CALCULATED IN THE DEPRECIATION STUDY?**

5 A. As pointed out in Wolf and Fitch's *Depreciation Systems*:

6 Salvage ratios are a function of inflation.²⁹

7 Additionally, Wolf and Fitch's *Depreciation Systems*, points out that a historic net
8 salvage ratio that includes inflated dollars in the numerator and historic dollars in the
9 denominator is a ratio using different units, stating:

10 One inherent characteristic of the salvage ratio is that the numerator and
11 denominator are measured in different units; the numerator is measured
12 in dollars at the time of retirement, while the denominator is measured
13 in dollars at the time of installation. Inflation is an economic fact of life
14 and although both numerator and denominator are measured in dollars,
15 the timing of the cash flows reflects different price levels.³⁰

16 The calculation of the historic net salvage ratio includes the impact of historic inflation
17 rates, since the net salvage amount in the numerator is in current dollars and the cost of
18 the plant (which may have been installed decades before) in the denominator is in
19 historic dollars. In other words, due to inflation the amounts in numerator and
20 denominator of the net salvage ratio are at different price levels.

21 **Q. IS THE FACT THAT HISTORIC INFLATION IS INCLUDED IN THE NET**
22 **SALVAGE RATIO RECOGNIZED IN ANOTHER AUTHORITATIVE**
23 **DEPRECIATION TEXT?**

24 A. Yes. NARUC's *Public Utility Depreciation Practices*, regarding inflation states:

²⁸ Exhibit NWA-1, page 43.

²⁹ Page 267, Wolf, Frank K. and W. Chester Fitch, *Depreciation Systems* Iowa State University Press, 1994.

³⁰ Page 53, Wolf, Frank K. and W. Chester Fitch, *Depreciation Systems* Iowa State University Press, 1994.

1 The sensitivity of salvage and cost of retirement to the age of the
2 property retired is also troublesome. Due to inflation and other factors,
3 there is a tendency for costs of retirement, typically labor, to increase
4 more rapidly than material prices.³¹

5 **Q. HAVE OTHER JURISDICTIONS CONSIDERED THE IMPACT OF**
6 **INFLATION IN THE SETTING OF THE ESTIMATED FUTURE NET**
7 **SALVAGE PERCENT?**

8 A. Yes. I am aware of several jurisdictions that have adopted estimated future net salvage
9 percents that recognize the inflated dollars included in the historic net salvage ratio.
10 The Commissions in Connecticut,³² District of Columbia,³³ Maryland,³⁴ New Jersey,³⁵

³¹ Page 19, *Public Utility Depreciation Practices*, published by National Association of Regulatory Commissioners (NARUC), 1996.

³² Connecticut Docket No. 16-06-04. In the December 14, 2016 Commission “Decision” the Commission accepted net salvage depreciation rates that produced “an annual accrual that is 1.2 times the annual incurred distribution plant net salvage costs” stating that the “distribution net salvage depreciation rates still comfortably cover the actual incurred net salvage costs.” (p. 46 of the December 14, 2016 “Decision”).

³³ Formal Case No. 1076, paragraph 252 of Order No. 15710. In Order No. 15710, the Public Service Commission of the District of Columbia stated: “Fairness and equity require that the Commission adopt a methodology that, to the extent possible, balances the interest of current and future ratepayers.” And went on to state: “Pepco should not be allowed to charge current customers for future inflation, nor should Pepco be allowed to charge current customers in higher-value current dollars for a future cost of removal amount that is calculated in lower-value future dollars.”

³⁴ Maryland Case No. 9092. In Order No. 81517, the Commission stated: “The Commission has carefully reviewed the record and finds that the Present Value Method should be adopted for the recovery of removal costs. The Straight Line Method recovers the same annual cost in nominal dollars from ratepayers today as it does at the time plant is removed from service. However, a dollar is worth substantially more today than it will be 20 to 40 years from now. Consequently, today’s ratepayers would pay more in “real” dollars under the Straight Line Method for the recovery costs of the plant they consume than would future ratepayers when net salvage is negative, as everyone projects.” (page 30 of Order No. 81517).

³⁵ New Jersey Docket No. ER02080506. In the May 17, 2004 Final Order, the Board found: “As a result of this data and the underlying concept of FASB 143 as discussed in this matter, the Board FINDS it appropriate to revisit the concept of including estimated future net salvage in current depreciation rates. The Board HEREBY FINDS the recommendation of the Ratepayer Advocate and Staff to exclude estimated net salvage from depreciation rates to be appropriate. The Board FURTHER FINDS that the Ratepayer Advocate and Staff’s proposed utilization of a five-year average of actual salvage expense in depreciation expense is reasonable as it more closely aligns the amount recovered in base rates with the historical level of expenses incurred. The Board concurs with Staff that the ten-year window of actual experience rather than the five-year rolling average proposed by the Ratepayer Advocate is appropriate.” (page 129-130 of the May 14, 2004 Final Order)

1 and Pennsylvania³⁶ have adopted methods of setting the estimated future net salvage
2 percent that recognizes the time value of cost of removal due to inflation.

3 **Q. WHY SHOULD INFLATION IN THE HISTORIC NET SALVAGE RATIOS BE**
4 **CONSIDERED WHEN ESTIMATING THE FUTURE NET SALVAGE**
5 **AMOUNTS TO BE COLLECTED FROM TODAY’S RATEPAYERS?**

6 A. The estimated future net salvage accruals included in the revenue requirement in this
7 proceeding are to be collected from the ratepayers in today’s more valuable current
8 dollars. Therefore, I not only reviewed the historic net salvage data as presented in the
9 depreciation study and the underlying data provided in response to discovery, I also
10 evaluated the impact of collecting the more valuable current dollars from the ratepayers
11 to pay for an estimated future costs.

³⁶ Pennsylvania, Superior Court of Pennsylvania in Penn Sheraton Hotel v. Pennsylvania Public Utility Commission, 184 A.2d 324, 329 (Pa. Super. Ct. 1962). The court found: “Negative salvage attributed to existing plant is purely prospective; it is a cost which has not yet been incurred; it is uncertain when and if it will be incurred; and it is not a part of the original cost of construction of the facilities when first devoted to public service. To permit the recovery of prospective negative salvage is to permit the recovery of a total amount in excess of the original cost of construction prior to the actual expenditure of those costs and, in our opinion, represents the recovery of something in the nature of a future reproduction cost. The established law in this Commonwealth does not permit the recovery by annual depreciation of any such prospective excess. It is therefore the prospective nature of future negative salvage that prevents it from being considered either in accrued depreciation or in the allowance for annual depreciation; they must have a consistent basis under our law. Although prospective negative salvage is not entitled to consideration, the negative salvage actually incurred by the utility either upon the actual retirement of a property without replacement or upon the replacement of an item of property is of course entitled to consideration in a rate proceeding. It is then no longer prospective but actual. If the utility retires and removes a property without replacing it or replaces it after removal and incurs actual negative salvage in doing so, the expenditure should be capitalized and amortized by some reasonable method and for and over a reasonable length of time.”

1 **Q. BASED ON YOUR REVIEW DO YOU RECOMMEND A DIFFERENT**
 2 **ESTIMATE FUTURE NET SALVAGE PERCENT FOR ANY MASS**
 3 **PROPERTY ACCOUNTS?**

4 A. Yes. For Account 365, Overhead Conductors and Devices, Account 370, Meters, and
 5 Account 370.10, Meters-AMI, I recommend estimated future net salvage (“FNS”)
 6 percents that differ from Witness Allis’s proposal and Witness Ferguson’s proposal as
 7 shown in Table 3 below:

8 **Table 3: Comparison of Distribution Plant**
 9 **Estimated Future Net Salvage (“FNS”) Percent Proposals**

Account	Proposed by FPL Witness Allis ³⁷	Proposed by FPL Witness Ferguson ³⁸	OPC Proposed FNS% ³⁹
365, Overhead Conductors & Devices	-75%	-60%	-60%
370, Meters	-25%	-20%	-20%
370.01, Meters-AMI	-25%	-20%	-20%

10

11 **Q. WHY IS THE ESTIMATED FUTURE NET SALVAGE SHOWN AS A**
 12 **PERCENT IN THE TABLE ABOVE?**

13 A. The depreciation rates are calculated in the depreciation study based on the estimated
 14 per book amounts and experience as of December 31, 2021. The depreciation rates
 15 resulting from the depreciation study are then applied to the investment amounts as of
 16 the date of the test year in the rate proceeding. Since the depreciation study produces a
 17 depreciation rate, the estimated future net salvage is included in the depreciation rate
 18 formula as a percent of the estimated investment as of December 31, 2021.

³⁷ Exhibit NWA-1, page 69.

³⁸ Exhibit KF-3(B), page 23.

³⁹ Exhibit RMM-2.

1 **Q. HAVE YOU REVIEWED THE RECOVERY OF ESTIMATED FUTURE NET**
2 **SALVAGE COSTS INCLUDED IN FPL'S PROPOSED DEPRECIATION**
3 **ACCRUAL AND THE ACTUAL NET SALVAGE COSTS FPL HAS**
4 **INCURRED IN TODAY'S DOLLARS IN THE LAST FEW YEARS?**

5 A. Yes. As a reasonableness check on the estimated future net salvage accrual amount to
6 be included in the revenue requirement, I have compared the estimated future net
7 salvage costs included in FPL's proposed depreciation accrual and the actual net
8 salvage costs incurred by FPL on average over the recent five-year period, which is
9 shown in Exhibit RMM-6.

10 **Q. ARE YOUR PROPOSED ESTIMATED FUTURE NET SALVAGE PERCENTS**
11 **BASED ONLY ON THE COMPARISON SHOWN IN EXHIBIT RMM-6?**

12 A. No. This is evidenced by the fact that my proposed estimated future net salvage accrual
13 amounts are not equal to the average annual historical amount as shown in Exhibit
14 RMM-6. I also reviewed the historic net salvage data provided in the depreciation study
15 and the supporting data provided in response to discovery. Exhibit RMM-6 is a
16 reasonableness check on the estimated future net salvage accrual amount to be included
17 in the revenue requirement. My proposed estimated future net salvage accrual amounts
18 are in current dollars that consider FPL's historic practices, the impact of inflation, and
19 builds a reserve for reasonable estimated future net removal costs associated with future
20 retirements, based on the type of investments in the account, and my previous
21 experience.

1 **A. Account 365, Overhead Conductors and Devices Estimated Future Net**
2 **Salvage**

3 **Q. PLEASE DISCUSS YOUR ADJUSTMENT TO FPL’S ESTIMATED FUTURE**
4 **NET SALVAGE PERCENT FOR ACCOUNT 365, OVERHEAD**
5 **CONDUCTORS AND DEVICES.**

6 A. It is reasonable to continue the use of the current approved -60% future net salvage
7 estimate Account 365, Overhead Conductors and Devices.

8 Witness Ferguson also proposes the continued use of the current approved -
9 60% estimate future net salvage percent.

10 Witness Allis’s proposal to accelerate the collection of the estimated future net
11 salvage from the current ratepayer with the proposed -75% future net salvage percent
12 is not reasonable. Even Witness Allis states that “It is, therefore, possible that costs
13 could moderate somewhat in the future.”⁴⁰

14 **Q. WHAT DOES WITNESS ALLIS OFFER TO SUPPORT THE CHANGE**
15 **TO -75% ESTIMATED FUTURE NET SALVAGE PERCENT?**

16 A. Witness Allis states:

17 The reasons for increasing costs for overhead conductor are similar to
18 those for poles and include permitting requirements, safety
19 requirements and traffic control requirements. However, similar to
20 poles, there is the possibility that storm hardening work, which has been
21 more likely to be adjacent to major roads, could experience higher
22 removal costs. It is, therefore, possible that costs could moderate
23 somewhat in the future.⁴¹

24 This statement assumes that only the numerator in the historic net salvage ratio will be
25 increased by the “permitting requirements, safety requirements and traffic control

⁴⁰ Exhibit NWA-1, page 756.

⁴¹ Exhibit NWA-1, page 756.

1 requirements” costs. The cost of new plant installed that is replacing the retired plant
2 will also be increased by the “permitting requirements, safety requirements and traffic
3 control requirements” costs, which means when that plant retires the denominator of
4 the historic net salvage ratio will also be impacted by these costs. The increase in both
5 the numerator and denominator will moderate the historic net salvage ratio.

6 **Q. DOES YOUR PROPOSAL TO KEEP THE CURRENT APPROVED -60%**
7 **ESTIMATED FUTURE NET SALVAGE PERCENT RESULT IN AN UNDER-**
8 **RECOVERY OF THE ESTIMATED FUTURE COSTS?**

9 A. No. As shown in Exhibit RMM-6, for Account 365, Overhead Conductors and Devices,
10 FPL actually incurred \$34,987,796 on average per year.⁴² My recommendation results
11 in an annual accrual of \$46,094,350 which is 1.3 times the average annual amount FPL
12 has actually incurred for net salvage.⁴³ The annual accrual amount is an expense to be
13 recovered from ratepayers in customer charges.⁴⁴ My recommendation, which is about
14 1.3 times the current average annual amount, provides recovery of the expected cost of
15 removal in the near future and builds the reserve for future cost of removal associated
16 with future retirements.

17 Witness Allis’s proposal accelerates the building of the reserve for the estimate
18 future cost. Witness Allis proposes to collect \$58,087,578 which is 1.9 times the
19 average annual amount FPL has actually incurred for net salvage.⁴⁵ However, Witness

⁴² Exhibit NWA-1, page 350.

⁴³ I am not recommending or implying a change from the “accrual” basis to the “cash” basis for the recovery of future net salvage costs. In other words, I am not recommending or implying that the depreciation accrual no longer be credited to the Accumulated Provision for Depreciation or that the net salvage costs be “expensed.”

⁴⁴ The exact amount to be recovered from ratepayers will vary depending on the actual monthly investment in the account during the rate period.

⁴⁵ FPL response to OPC Interrogatory No. 207.

1 Ferguson proposes to collect \$44,795,487 net salvage annual accrual which is 1.3 times
2 the average annual amount FPL has actually incurred for net salvage.⁴⁶

3 **B. Account 370, Meters and Account 370.1, Meters-AMI Estimated Future**
4 **Net Salvage**

5 **Q. PLEASE DISCUSS YOUR ADJUSTMENT TO FPL'S ESTIMATED FUTURE**
6 **NET SALVAGE PERCENT FOR ACCOUNT 370, METERS AND ACCOUNT**
7 **370.1, METERS-AMI.**

8 A. It is reasonable to continue the use of the current approved -20% future net salvage
9 estimate for Account 370, Meters and Account 370.1, Meters-AMI.

10 Witness Ferguson also proposes the continued use of the current approved -
11 20% estimate future net salvage percent. While Witness Allis proposes a -25%
12 estimated future net salvage percent.

13 **Q. WHY ARE YOU DISCUSSING ACCOUNT 370, METERS AND ACCOUNT**
14 **370.1, METERS-AMI ESTIMATED FUTURE NET SALVAGE AS A**
15 **COMBINED ACCOUNT?**

16 A. The FPL depreciation study combines Account 370, Meters and Account 370.1,
17 Meters-AMI for net salvage analysis.⁴⁷ Based on the process to retire the assets in these
18 accounts, it is reasonable to combine the estimated future net salvage analysis for these
19 accounts.

⁴⁶ FPL response to OPC Interrogatory No. 208.

⁴⁷ Exhibit NWA-1, page 771.

1 **Q. WHAT DOES WITNESS ALLIS OFFER TO SUPPORT THE CHANGE**
2 **TO -25% ESTIMATED FUTURE NET SALVAGE PERCENT?**

3 A. Witness Allis relies on the recent historic net salvage ratio.⁴⁸

4 The recent experience for FPL in this account has included a meter change out
5 program from the analog meters to AMI meters. This meter program has impacted the
6 recent historic net salvage data that does not reflect the expectations in the future. It is
7 not expected that FPL will undertake another large meter change out program in the
8 foreseeable future.

9 **Q. DOES YOUR PROPOSAL TO KEEP THE CURRENT APPROVED -20%**
10 **ESTIMATED FUTURE NET SALVAGE PERCENT RESULT IN AN UNDER-**
11 **RECOVERY OF THE ESTIMATED FUTURE COSTS?**

12 A. No. As shown in Exhibit RMM-6, for Account 370, Meters and Account 370.1, Meters-
13 AMI, FPL actually incurred \$3,604,070 on average per year.⁴⁹ My recommendation
14 results in an annual accrual of \$9,462,998 which is 2.6 times the average annual amount
15 FPL has actually incurred for net salvage.⁵⁰ The annual accrual amount is an expense
16 to be recovered from ratepayers in customer charges.⁵¹ My recommendation, which is
17 about 2.6 times the current average annual amount, provides recovery of the expected
18 cost of removal in the near future and builds the reserve for future cost of removal
19 associated with future retirements.

⁴⁸ Exhibit NWA-1, page 771-772.

⁴⁹ Exhibit NWA-1, page 364.

⁵⁰ I am not recommending or implying a change from the “accrual” basis to the “cash” basis for the recovery of future net salvage costs. In other words, I am not recommending or implying that the depreciation accrual no longer be credited to the Accumulated Provision for Depreciation or that the net salvage costs be “expensed.”

⁵¹ The exact amount to be recovered from ratepayers will vary depending on the actual monthly investment in the account during the rate period.

1 Witness Allis’s proposal accelerates the building of the reserve for the estimate
2 future cost even more. Witness Allis proposes to collect \$12,089,970 which is 3.4 times
3 the average annual amount FPL has actually incurred for net salvage.⁵² However,
4 Witness Ferguson proposes to collect \$9,175,892 net salvage annual accrual which is
5 2.5 times the average annual amount FPL has actually incurred for net salvage.⁵³

6 **VI. FPL RESERVE IMBALANCE**

7 **Q. DOES THE FPL’S FILING SHOW A DEPRECIATION RESERVE**
8 **IMBALANCE?**

9 A. Yes. Both Witnesses Allis and Ferguson show a reserve imbalance using their proposed
10 depreciation parameters.

11 Witness Allis shows a reserve deficiency of \$436.5 million.⁵⁴ That means that
12 the estimated December 31, 2021 book reserve is \$436.5 million lower than it should
13 be based on the assumptions in Witness Allis proposed depreciation rates.

14 Conversely, Witness Ferguson shows a reserve surplus of \$1.48 billion.⁵⁵ That
15 means that the estimated December 31, 2021 book reserve is \$1.48 billion higher than
16 it should be based on the assumptions in Witness Ferguson proposed depreciation rates.

17 For comparison, the depreciation parameters proposed by OPC result in a
18 \$639.4 million reserve surplus.

⁵² FPL response to OPC Interrogatory No. 207.

⁵³ FPL response to OPC Interrogatory No. 208.

⁵⁴ Exhibit NWA-1, page 102.

⁵⁵ Exhibit KF-3(B), page 47.

1 Exhibit RMM-7 compares the reserve imbalances estimated in OPC proposed
 2 depreciation parameters and the two different FPL proposals, which is summarized in
 3 the Table 4 below.

4 **Table 4: Estimated Reserve Imbalances**

Function	12/31/21 Plant in Service	12/31/21 Book Reserve Amount	FPL Allis NWA-1 Surplus / (Deficiency)	FPL Ferguson KF-3(B) Surplus / (Deficiency)	OPC Surplus / (Deficiency)
(A)	(B)	(C)	(D)	(E)	(F)
Steam	1,395,998,737	577,123,027	30,873,368	30,873,368	30,873,368
Nuclear	8,478,789,439	3,792,211,761	776,610,604	1,434,688,952	1,434,688,952
Combined Cycle	12,889,663,091	2,186,879,047	(538,663,261)	(69,949,499)	(269,305,239)
Peaker Plants	1,172,696,883	142,604,199	15,377,251	15,377,251	15,377,251
Solar	4,869,802,677	502,678,218	(284,439)	66,331,180	66,331,180
Energy Storage	453,716,379	21,622,200	1,437,834	1,437,834	1,437,834
<i>Total Production</i>	<i>29,260,667,205</i>	<i>7,223,118,453</i>	<i>285,351,358</i>	<i>1,478,759,087</i>	<i>1,279,403,346</i>
Transmission	8,545,268,527	1,531,727,087	(113,351,172)	12,253,411	(113,351,172)
Distribution	24,256,896,274	5,392,129,569	(666,179,251)	(89,684,819)	(584,334,555)
General	1,427,623,313	406,235,874	57,650,209	78,875,362	57,650,209
<i>Total TDG</i>	<i>34,229,788,115</i>	<i>7,330,092,530</i>	<i>(721,880,214)</i>	<i>1,443,954</i>	<i>(640,035,519)</i>
Total	63,490,455,320	14,553,210,983	(436,528,856)	1,480,203,041	639,367,828

5 **Q. WHY DOES FPL INCLUDE BOTH A RESERVE DEFICIENCY AND A**
 6 **RESERVE SURPLUS IN ITS DIRECT FILING?**

7 A. Witness Ferguson recommended changes to the proposed depreciation parameters in
 8 Exhibit NWA-1 results in a proposed reserve surplus of \$1.48 billion, as opposed to
 9 the \$436.5 million reserve deficit that results from Witness Allis's proposal.

1 **Q. PLEASE DISCUSS FPL'S PROPOSAL REGARDING WITNESS**
2 **FERGUSON'S CALCULATED \$1.48 BILLION RESERVE SURPLUS.**

3 A. FPL proposes to use Witness Ferguson's calculated \$1.48 billion reserve surplus to
4 maintain their earnings within "the ROE range authorized by the Commission."⁵⁶ This
5 is not the proper use of the accumulated depreciation reserve.

6 **Q. PLEASE PROVIDE AN EXPLANATION AS TO WHAT THE**
7 **ACCUMULATED DEPRECIATION RESERVE BALANCES REFLECTS IN A**
8 **REGULATORY PROCEEDING.**

9 A. The accumulated depreciation reserve balances reflects the portion of the initial plant-
10 in-service investment and the estimated future net salvage costs that have been
11 recovered by the company from ratepayers.

12 NARUC's *Public Utility Depreciation Practices*, regarding accumulated
13 depreciation reserve states:

14 It is intended that the depreciation reserve at the end of an accounting
15 period be that part of the book cost of the plant in service which has
16 been charged to depreciation expense. If depreciation rates have been
17 accurately estimated, the depreciation reserve will reflect the investment
18 in service capacity, utility, or service life of the surviving plant which
19 has been used up in operations. Therefore, the unconsumed usefulness
20 of the plant is its book cost less the depreciation reserve.⁵⁷

21

⁵⁶ Direct Testimony of Robert Barrett, page 61, lines 1-9.

⁵⁷ Page 187, *Public Utility Depreciation Practices*, published by National Association of Regulatory Commissioners (NARUC), 1996.

1 **Q. WHAT AMOUNTS ARE PROPERLY INCLUDED IN ACCOUNT 108,**
2 **ACCUMULATED PROVISION FOR DEPRECIATION?**

3 A. FERC USOA Account 108 Accumulated Provision for Depreciation of Electric Utility
4 Plant (“accumulated depreciation reserve”) states:

5 A. This account shall be credited with the following:

6 (1) Amounts charged to account 403, Depreciation Expense, or to
7 clearing accounts for current depreciation expense for electric plant in
8 service.

9 ...

10 B. At the time of retirement of depreciable electric utility plant, this
11 account shall be charged with the book cost of the property retired and
12 the cost of removal and shall be credited with the salvage value and any
13 other amounts recovered, such as insurance.

14 ...

15 C. For general ledger and balance sheet purposes, this account shall be
16 regarded and treated as a single composite provision for depreciation.
17 For purposes of analysis, however, each utility shall maintain subsidiary
18 records in which this account is segregated according to the following
19 functional classification for electric plant: (1) Steam production, (2)
20 Nuclear production, (3) Hydraulic production, (4) Other production, (5)
21 Transmission, (6) Distribution, (7) Regional Transmission and Market
22 Operation, and (8) General. These subsidiary records shall reflect the
23 current credits and debits to this account in sufficient detail to show
24 separately for each such functional classification: (a) The amount of
25 accrual for depreciation, (b) The book cost of property retired, (c) Cost
26 of removal, (d) Salvage, and (e) Other items, including recoveries from
27 insurance. Separate subsidiary records shall be maintained for the
28 amount of accrued cost of removal other than legal obligations for the
29 retirement of plant recorded in Account 108, Accumulated provision for
30 depreciation of electric utility plant (Major only).⁵⁸ (emphasis added)

31 In other words, the depreciation expense and the gross salvage go into the accumulated
32 depreciation reserve (“credit”) while the cost of removal and an amount equal to the

⁵⁸ FERC USOA 18 CFR 101, Account 108.

1 investment that retires are taken out of the accumulated depreciation reserve
2 (“debit”).⁵⁹

3 **Q. HAS THE UNITED STATES SUPREME COURT MADE FINDINGS**
4 **REGARDING THE USE OF THE ACCUMULATED DEPRECIATION**
5 **RESERVE TO INCREASE EARNINGS?**

6 A. Yes. A debit or credit to accumulated depreciation reserve to achieve a certain ROE is
7 not only contrary to the definition of the Account 108, previous Supreme Court rulings
8 have found that the accumulated depreciation reserve “represent the consumption of
9 capital, on a cost basis”⁶⁰ and cautions against using depreciation “to that extent,
10 subscribers for the telephone service are required to provide, in effect, capital
11 contributions, not to make good losses incurred by the utility in the service rendered,
12 and thus to keep its investment unimpaired, but to secure additional plant and
13 equipment upon which the utility expects a return.”⁶¹

14 In other words, the use of the accumulated depreciation reserve for ratemaking
15 items that are unrelated to the retirement of utility plant, or the costs related to that
16 retirement of utility plant, results in ratepayers contributing more than their fair share
17 of capital contributions to the utility.

18 The Supreme Court summarized its findings in *Federal Power Commission v. Hope*
19 *Natural Gas Company*, 320 U.S. 591, 606-607 (1944):

20 Moreover, this Court recognized in *Lindheimer v. Illinois Bell Tel. Co.*,
21 *supra*, the propriety of basing annual depreciation on cost. [Footnote 10]

⁵⁹ FERC USOA 18 CFR 101, Account 108.

⁶⁰ *Lindheimer v. Illinois Bell Tel. Co* 292 U.S. pp. 292 U. S. 168-169.

⁶¹ *Lindheimer v. Illinois Bell Tel. Co* 292 U.S. pp. 292 U. S. 168-169.

1 By such a procedure, the utility is made whole and the integrity of its
2 investment maintained. [Footnote 11] No more is required.

3 [Footnote 10] Chief Justice Hughes said in that case (292 U.S.
4 pp. 292 U. S. 168-169): “If the predictions of service life were
5 entirely accurate and retirements were made when and as these
6 predictions were precisely fulfilled, the depreciation reserve
7 would represent the consumption of capital, on a cost basis,
8 according to the method which spreads that loss over the
9 respective service periods. But if the amounts charged to
10 operating expenses and credited to the account for depreciation
11 reserve are excessive, to that extent, subscribers for the
12 telephone service are required to provide, in effect, capital
13 contributions, not to make good losses incurred by the utility in
14 the service rendered, and thus to keep its investment unimpaired,
15 but to secure additional plant and equipment upon which the
16 utility expects a return.”

17 [Footnote 11] See Mr. Justice Brandeis (dissenting) in *United*
18 *Railways & Electric Co. v. West*, 280 U. S. 234, 280 U. S. 259-
19 288, for an extended analysis of the problem.⁶²

20
21 **Q. WHAT ARE COMMONLY USED METHODS OF ADDRESSING AN**
22 **ESTIMATED RESERVE IMBALANCE?**

23 A. NARUC *Public Utility Depreciation Practices* states:

24 The use of an annual amortization over a short period of time or the
25 setting of depreciation rates using the remaining life technique are two
26 of the most common options for eliminating the imbalance. The size of
27 the plant account, the reserve ratio, the account remaining life, the
28 technology of the plant in the account, and the account reserve
29 imbalance in relationship to the account annual accrual all have a
30 bearing on the chosen course of action.⁶³

⁶² p. 320 U.S. 606 (emphasis added).

⁶³ Page 189, *Public Utilities Depreciation Practices*, published by National Association of Regulatory Commissioners (NARUC), 1996.

1 **Q. HOW DOES OPC PROPOSE TO ADDRESS THE ESTIMATED RESERVE**
2 **SURPLUS?**

3 A. OPC recommends using remaining life depreciation rates shown on Exhibit RMM-2,
4 since the remaining life technique formula includes an adjustment to the depreciation
5 rates to offset any reserve imbalance.

6 **VII. OVERALL IMPACT ON THE COMPANY'S FILED REVENUE**
7 **REQUIREMENT**

8 **Q. WHAT ADJUSTMENT TO FPL'S PROPOSED DEPRECIATION EXPENSE**
9 **IN THE REVENUE REQUIREMENT RESULTS FROM YOUR PROPOSED**
10 **CHANGES TO THE DEPRECIATION RATES?**

11 A. I have provided my recommended depreciation rates to OPC Witness Smith.

12 The adjustments I made to the proposed depreciation rates, as discussed in this
13 testimony, reduce the Company's adjustment as filed in Exhibit KF-3(A) by
14 \$154,830,(000) for the 2022 projected test year and \$164,217,(000) for the 2023
15 projected test year.

16 **VIII. CONCLUSION**

17 **Q. PLEASE SUMMARIZE YOUR RECOMMENDATIONS.**

18 A. For the reasons stated above, I recommend that the OPC's proposed remaining life
19 depreciation rates shown on Exhibit RMM-2 be approved for FPL in Florida.

20 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

21 A. Yes.

Roxie McCullar, CPA, CDP
8625 Farmington Cemetery Road
Pleasant Plains, IL

Roxie McCullar is a regulatory consultant, licensed Certified Public Accountant in the state of Illinois, and a Certified Depreciation Professional through the Society of Depreciation Professionals. She is a member of the American Institute of Certified Public Accountants, the Illinois CPA Society, and the Society of Depreciation Professionals. Ms. McCullar has received her Master of Arts degree in Accounting from the University of Illinois-Springfield as well as her Bachelor of Science degree in Mathematics from Illinois State University. Ms. McCullar has 20 years of experience as a regulatory consultant for William Dunkel and Associates. In that time, she has filed testimony in over 50 state regulatory proceedings on depreciation issues and cost allocation for universal service and has assisted Mr. Dunkel in numerous other proceedings.

Current Position: Consultant at William Dunkel and Associates

Participation in the proceedings below included some or all of the following:

Developing analyses, preparing data requests, analyzing issues, writing draft testimony, preparing data responses, preparing draft questions for cross examination, drafting briefs, and developing various quantitative models.

Education

Master of Arts in Accounting from the University of Illinois-Springfield, Springfield, Illinois

12 hours of Business and Management classes at Benedictine University-Springfield College in Illinois, Springfield, Illinois

27 hours of Graduate Studies in Mathematics at Illinois State University, Normal, Illinois

Completed Depreciation Fundamentals training course offered by the Society of Depreciation Professionals

Relevant Coursework:

- Calculus
- Number Theory
- Linear Programming
- Finite Sampling
- Introduction to Micro Economics
- Principles of MIS
- Introduction to Managerial Accounting
- Intermediate Financial Accounting I
- Advanced Financial Accounting
- Accounting Information Systems
- Fraud Forensic Accounting
- Commercial Law
- Advanced Auditing
- Discrete Mathematics
- Mathematical Statistics
- Differential Equations
- Statistics for Business and Economics
- Introduction to Macro Economics
- Introduction to Financial Accounting
- Intermediate Managerial Accounting
- Intermediate Financial Accounting II
- Auditing Concepts/Responsibilities
- Federal Income Tax
- Accounting for Government & Non-Profit
- Advanced Utilities Regulation
- Advanced Corp & Partnership Taxation

Previous Experience of Roxie McCullar

Year	State	Commission	Docket	Company	Description	On Behalf of
2020	DC	District of Columbia Public Service Commission	FC1137	Washington Gas & Light	Natural Gas Depreciation Issues	District of Columbia Public Service Commission
2020	DC	District of Columbia Public Service Commission	FC1156	Potomac Electric Power Company	Electric Depreciation Issues	District of Columbia Public Service Commission
2020	North Carolina	North Carolina Utilities Commission	E-2, SUB 1219	Duke Energy Progress, LLC	Electric Depreciation Issues	Public Staff - North Carolina Utilities Commission
2020	Kansas	Kansas Corporation Commission	20-BLVT-218-KSF	Blue Valley Tele-Communications, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2020	Utah	Public Service Commission of Utah	18-035-36	Rocket Mountain Power	Electric Depreciation Issues	Division of Public Utilities
2020	North Carolina	North Carolina Utilities Commission	E-7, SUB 1214	Duke Energy Carolinas, LLC	Electric Depreciation Issues	Public Staff - North Carolina Utilities Commission
2019	Kansas	Kansas Corporation Commission	20-UTAT-032-KSF	United Telephone Association	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2019	Kansas	Kansas Corporation Commission	19-ATMG-525-RTS	Amos Energy	Natural Gas Depreciation Issues	Kansas Corporation Commission Staff
2019	Kansas	Kansas Corporation Commission	19-GNBT-505-KSF	Golden Belt Telephone Association	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2019	Arizona	Arizona Corporation Commission	E-01933A-19-0028	Tucson Electric Power Company	Electric Depreciation Issues	The Utilities Division Staff Arizona Corporation Commission
2019	North Carolina	North Carolina Utilities Commission	E-22, SUB 562	Dominion Energy North Carolina	Electric Depreciation Issues	Public Staff - North Carolina Utilities Commission
2019	Utah	Public Service Commission of Utah	19-057-03	Dominion Energy Utah	Natural Gas Depreciation Issues	Division of Public Utilities
2019	Kansas	Kansas Corporation Commission	19-EPDE-223-RTS	Empire District Electric Company	Electric Depreciation Issues	Kansas Corporation Commission Staff

Previous Experience of Roxie McCullar

Year	State	Commission	Docket	Company	Description	On Behalf of
2019	Arizona	Arizona Corporation Commission	T-03214A-17-0305	Citizens Telecommunications Company	Arizona Universal Service Fund	The Utilities Division Staff Arizona Corporation Commission
2018	Kansas	Kansas Corporation Commission	18-KGSG-560-RTS	Kansas Gas Service	Natural Gas Depreciation Issues	Kansas Corporation Commission Staff
2018	Kansas	Kansas Corporation Commission	18-KCPE-480-RTS	Kansas City Power & Light Company	Electric Depreciation Issues	Kansas Corporation Commission Staff
2018	Rhode Island	Rhode Island and Providence Plantations Public Utilities Commission	4800	SUEZ Water	Water Depreciation Issues	Division of Public Utilities and Carriers
2018	Rhode Island	Rhode Island and Providence Plantations Public Utilities Commission	4770	Narragansett Electric Company	Electric & Natural Gas Depreciation Issues	Division of Public Utilities and Carriers
2018	North Carolina	North Carolina Utilities Commission	E-7, SUB 1146	Duke Energy Carolinas, LLC	Electric Depreciation Issues	Public Staff - North Carolina Utilities Commission
2017	DC	District of Columbia Public Service Commission	FC1150	Potomac Electric Power Company	Electric Depreciation Issues	District of Columbia Public Service Commission
2017	Kansas	Kansas Corporation Commission	17-RNBT-555-KSF	Rainbow Telecommunications Association, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2017	North Carolina	North Carolina Utilities Commission	E-2, SUB 1142	Duke Energy Progress, LLC	Electric Depreciation Issues	Public Staff - North Carolina Utilities Commission
2017	Washington	Washington Utilities & Transportation Commission	UE-170033 & UG-170034	Puget Sound Energy	Electric & Natural Gas Depreciation Issues	Washington State Office of the Attorney General, Public Council Unit
2017	Florida	Florida Public Service Commission	160186-EI & 160170-EI	Gulf Power Company	Electric Depreciation Issues	The Citizens of the State of Florida
2016	Kansas	Kansas Corporation Commission	16-KGSG-491-RTS	Kansas Gas Service	Natural Gas Depreciation Issues	Kansas Corporation Commission Staff

Previous Experience of Roxie McCullar

Year	State	Commission	Docket	Company	Description	On Behalf of
2016	DC	District of Columbia Public Service Commission	FC1139	Potomac Electric Power Company	Depreciation Issues	District of Columbia Public Service Commission
2016	Arizona	Arizona Corporation Commission	E-01933A-15-0239 & E-01933A-15-0322	Tucson Electric Power Company	Electric Depreciation Issues	The Utilities Division Staff Arizona Corporation Commission
2016	Georgia	Georgia Public Service Commission	40161	Georgia Power Company	Addressed Depreciation Issues	Georgia Public Service Commission Public Interest Advocacy Staff
2016	DC	District of Columbia Public Service Commission	FC1137	Washington Gas & Light	Depreciation Issues	District of Columbia Public Service Commission
2015	Kansas	Kansas Corporation Commission	16-ATMG-079-RTS	Amos Energy	Natural Gas Depreciation Issues	Kansas Corporation Commission Staff
2015	Kansas	Kansas Corporation Commission	15-TWVT-213-AUD	Twin Valley Telephone, Inc.	Cost Study Issues, Allocation of FTTH Equipment, & Support Fund Adjustments	Kansas Corporation Commission Staff
2015	Kansas	Kansas Corporation Commission	15-KCPE-116-RTS	Kansas City Power & Light Company	Electric Depreciation Issues	Kansas Corporation Commission Staff
2015	Kansas	Kansas Corporation Commission	15-MRGT-097-AUD	Moundridge Telephone Company, Inc.	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2014	Kansas	Kansas Corporation Commission	14-S&TT-525-KSF	S&T Telephone Cooperative Association, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2014	Kansas	Kansas Corporation Commission	14-WTCT-142-KSF	Wamego Telecommunications Company, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2013	Kansas	Kansas Corporation Commission	13-PLTT-678-KSF	Peoples Telecommunications, LLC	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2013	New Jersey	State of New Jersey Board of Public Utilities	BPU ER12121071	Atlantic City Electric Company	Electric Depreciation Issues	New Jersey Rate Counsel

Previous Experience of Roxie McCullar

Year	State	Commission	Docket	Company	Description	On Behalf of
2013	Kansas	Kansas Corporation Commission	13-JBNT-437-KSF	J.B.N. Telephone Company, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2013	Kansas	Kansas Corporation Commission	13-ZENT-065-AUD	Zenda Telephone Company, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2013	DC	District of Columbia Public Service Commission	FC1103	Potomac Electric Power Company	Depreciation Issues	District of Columbia Public Service Commission
2012	Kansas	Kansas Corporation Commission	12-LHPT-875-AUD	LaHarpe Telephone Company, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2012	Kansas	Kansas Corporation Commission	12-GRHT-633-KSF	Gorham Telephone Company	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2012	Kansas	Kansas Corporation Commission	12-S&TT-234-KSF	S&T Telephone Cooperative Association, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2011	DC	District of Columbia Public Service Commission	FC1093	Washington Gas & Light	Depreciation Issues	District of Columbia Public Service Commission
2011	Kansas	Kansas Corporation Commission	11-CNHT-659-KSF	Cunningham Telephone Company, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2011	Kansas	Kansas Corporation Commission	11-PNRT-315-KSF	Pioneer Telephone Association	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2010	Kansas	Kansas Corporation Commission	10-HVDT-288-KSF	Haviland Telephone Company, Inc.	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2009	Kansas	Kansas Corporation Commission	09-BLVT-913-KSF	Blue Valley Tele-Communications, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2009	DC	District of Columbia Public Service Commission	FC1076	Potomac Electric Power Company	Depreciation Issues	District of Columbia Public Service Commission

Previous Experience of Roxie McCullar

Year	State	Commission	Docket	Company	Description	On Behalf of
2008	Kansas	Kansas Corporation Commission	09-MTLT-091-KSF	Mutual Telephone Company	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2007	Kansas	Kansas Corporation Commission	08-MRGT-221-KSF	Moundridge Telephone Company	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2007	Kansas	Kansas Corporation Commission	07-PLTT-1289-AUD	Peoples Telecommunications, LLC	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2007	Kansas	Kansas Corporation Commission	07-MDTT-195-AUD	Madison Telephone, LLC	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2007	Kansas	Kansas Corporation Commission	06-RNBT-1322-AUD	Rainbow Telecommunications Assn., Inc.	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2006	Kansas	Kansas Corporation Commission	06-WCTC-1020-AUD	Wamego Telecommunications Company, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2006	Kansas	Kansas Corporation Commission	06-H&BT-1007-AUD	H&B Communications, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2006	Kansas	Kansas Corporation Commission	06-ELKT-365-AUD	Elkhart Telephone Company, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2005	Kansas	Kansas Corporation Commission	05-SCNT-1048-AUD	South Central Telephone Association, Inc.	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2005	Utah	Public Service Commission of Utah	05-2302-01	Carbon/Emery Telecom, Inc.	Cost Study Issues & Depreciation Issues	Utah Committee of Consumer Services
2005	Kansas	Kansas Corporation Commission	05-TTHT-895-AUD	Totah Communications, Inc.	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2005	Maine	Public Utilities Commission of the State of Maine	2005-155	Verizon	Depreciation Issues	Office of Public Advocate

Previous Experience of Roxie McCullar

Year	State	Commission	Docket	Company	Description	On Behalf of
2005	Kansas	Kansas Corporation Commission	05-TRCT-607-KSF	Tri-County Telephone Association	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2005	Kansas	Kansas Corporation Commission	05-CNHT-020-AUD	Cunningham Telephone Company, Inc.	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2005	Kansas	Kansas Corporation Commission	05-KOKT-060-AUD	KanOkla Telephone Association, Inc.	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2004	Kansas	Kansas Corporation Commission	04-UTAT-690-AUD	United Telephone Association, Inc.	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2004	Kansas	Kansas Corporation Commission	04-CGTT-679-RTS	Council Grove Telephone Company	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2004	Kansas	Kansas Corporation Commission	04-GNBT-130-AUD	Golden Belt Telephone Association	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2004	Kansas	Kansas Corporation Commission	03-TWVT-1031-AUD	Twin Valley Telephone, Inc.	Cost Study Issues	Kansas Corporation Commission Staff
2003	Kansas	Kansas Corporation Commission	03-HVDT-664-RTS	Haviland Telephone Company	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2003	Kansas	Kansas Corporation Commission	03-WHST-503-AUD	Wheat State Telephone Company, Inc.	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2003	Kansas	Kansas Corporation Commission	03-S&AT-160-AUD	S&A Telephone Company	Cost Study Issues	Kansas Corporation Commission Staff
2002	Kansas	Kansas Corporation Commission	02-JBNT-846-AUD	JBN Telephone Company	Cost Study Issues	Kansas Corporation Commission Staff
2002	Kansas	Kansas Corporation Commission	02-S&TT-390-AUD	S&T Telephone Cooperative Association, Inc.	Cost Study Issues	Kansas Corporation Commission Staff

Previous Experience of Roxie McCullar

Year	State	Commission	Docket	Company	Description	On Behalf of
2002	Kansas	Kansas Corporation Commission	02-BLVT-377-AUD	Blue Valley Telephone Company, Inc.	Cost Study Issues	Kansas Corporation Commission Staff
2001	Kansas	Kansas Corporation Commission	01-PNRT-929-AUD	Pioneer Telephone Association, Inc.	Cost Study Issues	Kansas Corporation Commission Staff
2001	Kansas	Kansas Corporation Commission	01-BSST-878-AUD	Bluestem Telephone Company	Cost Study Issues	Kansas Corporation Commission Staff
2001	Kansas	Kansas Corporation Commission	01-SFLT-879-AUD	Sunflower Telephone Company, Inc.	Cost Study Issues	Kansas Corporation Commission Staff
2001	Kansas	Kansas Corporation Commission	01-CRKT-713-AUD	Craw-Kan Telephone Cooperative, Inc.	Cost Study Issues	Kansas Corporation Commission Staff
2001	Kansas	Kansas Corporation Commission	01-RNBT-608-KSF	Rainbow Telecommunications Association	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2001	Kansas	Kansas Corporation Commission	01-SNKT-544-AUD	Southern Kansas Telephone Company, Inc.	Cost Study Issues	Kansas Corporation Commission Staff
2001	Kansas	Kansas Corporation Commission	01-RRLT-518-KSF	Rural Telephone Service Company, Inc.	Cost Study Issues	Kansas Corporation Commission Staff
2000	Illinois	Illinois Commerce Commission	98-0252	Ameritech	Cost Study Issues	Government and Consumer Intervenors

Florida Power & Light Company
 Comparison of Proposals
 Using Estimated Plant Balances as of December 31, 2021

Function	Current Approved		Allis NWA-1 Proposal			Ferguson KF-3(B) Proposal				OPC Proposal			Difference		
	12/31/21 Plant in Service	Accrual Rate	Accrual Amount	Accrual Rate	Accrual Amount	Difference from Current	Accrual Rate	Accrual Amount	Difference from Current	Difference from Allis NWA-1	Accrual Rate	Accrual Amount	Difference from Current	Difference from Allis NWA-1	Difference from Ferguson KF-3(B)
(A)	(B)	(C)	(D)	(E)	(F)	(G)=(F)-(D)	(H)	(I)	(J)=(I)-(D)	(K)=(I)-(F)	(L)	(M)	(N)=(M)-(D)	(O)=(M)-(F)	(P)=(M)-(I)
Steam Production	1,395,998,737	3.48%	48,641,086	4.06%	56,657,934	8,016,848	3.99%	55,672,882	7,031,796	(985,052)	4.06%	56,657,934	8,016,848	0	985,052
Nuclear Production	8,478,789,439	4.00%	338,755,176	2.70%	229,116,647	(109,638,529)	2.43%	206,090,662	(132,664,514)	(23,025,985)	1.86%	157,853,673	(180,901,503)	(71,262,974)	(48,236,989)
Combined Cycle	12,889,663,091	4.30%	554,048,738	4.33%	557,933,457	3,884,719	3.67%	472,416,460	(81,632,278)	(85,516,996)	3.96%	510,003,896	(44,044,842)	(47,929,561)	37,587,436
Peaker Plants	1,172,696,883	3.29%	38,539,543	3.00%	35,224,390	(3,315,153)	3.09%	36,221,401	(2,318,142)	997,011	3.00%	35,224,390	(3,315,153)	0	(997,011)
Solar Production	4,869,802,677	3.30%	160,780,581	3.42%	166,409,916	5,629,335	2.97%	144,704,005	(16,076,576)	(21,705,911)	2.92%	142,292,441	(18,488,140)	(24,117,475)	(2,411,564)
Energy Storage	453,716,379	10.00%	45,371,638	4.98%	22,610,894	(22,760,744)	5.00%	22,685,819	(22,685,819)	74,925	4.98%	22,610,894	(22,760,744)	0	(74,925)
Total Production	29,260,667,205	4.05%	1,186,136,762	3.65%	1,067,953,238	(118,183,524)	3.20%	937,791,229	(248,345,532)	(130,162,008)	3.16%	924,643,228	(261,493,534)	(143,310,010)	(13,148,001)
Transmission	8,545,268,527	2.24%	191,063,604	2.44%	208,410,212	17,346,608	2.22%	189,867,388	(1,196,216)	(18,542,824)	2.44%	208,410,212	17,346,608	0	18,542,824
Distribution	24,256,896,274	2.59%	628,209,740	3.02%	732,725,727	104,515,987	2.64%	641,305,387	13,095,647	(91,420,340)	2.95%	716,434,449	88,224,709	(16,291,278)	75,129,062
General	1,427,623,313	3.70%	52,774,998	3.27%	46,675,990	(6,099,008)	3.61%	51,482,109	(1,292,889)	4,806,119	3.27%	46,675,990	(6,099,008)	0	(4,806,119)
Total TDG	34,229,788,115	2.55%	872,048,342	2.89%	987,811,929	115,763,587	2.58%	882,654,884	10,606,542	(105,157,045)	2.84%	971,520,651	99,472,309	(16,291,278)	88,865,767
Total	63,490,455,320	3.24%	2,058,185,104	3.24%	2,055,765,167	(2,419,937)	2.87%	1,820,446,113	(237,738,990)	(235,319,053)	2.99%	1,896,163,879	(162,021,225)	(159,601,288)	75,717,766

Florida Power & Light Company
Table 1: Summary of Accrual Rates and Annual Accrual Amounts
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	12/31/21 Plant in Service (C)	Current Approved		Allis NWA-1 Proposal			Ferguson KF-3(B) Proposal				OPC Proposal				Difference from Ferguson KF- 3(B)
			Accrual Rate (D)	Accrual Amount (E)	Accrual Rate (F)	Accrual Amount (G)	Difference from Current (H)	Accrual Rate (I)	Accrual Amount (J)	Difference from Current (K)	Difference from Allis NWA-1 (L)	Accrual Rate (M)	Accrual Amount (N)	Difference from Current (O)	Difference from Allis NWA-1 (P)	
Steam Production Plant																
Total Steam Production Plant																
311.00	Structures and Improvements	213,362,210	3.53%	7,534,452	1.34%	2,862,432	(4,672,020)	3.21%	6,847,589	(686,863)	3,985,157	1.34%	2,862,432	(4,672,020)	0	(3,985,157)
312.00	Boiler Plant Equipment	719,461,323	3.31%	23,844,933	4.85%	34,875,629	11,030,696	4.23%	30,460,417	6,615,484	(4,415,212)	4.85%	34,875,629	11,030,696	0	4,415,212
314.00	Turbogenerator Units	261,256,830	3.68%	9,611,935	4.47%	11,680,312	2,068,377	4.09%	10,694,043	1,082,108	(986,269)	4.47%	11,680,312	2,068,377	0	986,269
315.00	Accessory Electric Equipment	188,877,109	3.84%	7,256,403	3.64%	6,872,161	(384,242)	3.84%	7,253,905	(2,498)	381,744	3.64%	6,872,161	(384,242)	0	(381,744)
316.00	Miscellaneous Power Plant Equip	13,041,265	3.02%	393,363	2.82%	367,400	(25,963)	3.20%	416,928	23,565	49,528	2.82%	367,400	(25,963)	0	(49,528)
Total Steam Production Plant		1,395,998,737	3.48%	48,641,086	4.06%	56,657,934	8,016,848	3.99%	55,672,882	7,031,796	(985,052)	4.06%	56,657,934	8,016,848	0	985,052
Nuclear Production Plant																
Total Nuclear Production Plant																
321.00	Structures and Improvements	1,734,511,914	3.00%	52,036,751	2.23%	38,697,314	(13,339,437)	2.04%	35,376,866	(16,659,885)	(3,320,448)	1.53%	26,480,683	(25,556,068)	(12,216,631)	(8,896,183)
322.00	Reactor Plant Equipment	3,477,042,215	3.78%	131,274,891	2.82%	98,061,270	(33,213,621)	2.41%	83,917,056	(47,357,835)	(14,144,214)	1.81%	63,099,867	(68,175,024)	(34,961,403)	(20,817,189)
323.00	Turbogenerator Units	2,323,862,385	5.49%	127,578,776	3.06%	71,063,970	(56,514,806)	2.88%	66,814,762	(60,764,014)	(4,249,208)	2.28%	53,081,829	(74,496,947)	(17,982,141)	(13,732,933)
324.00	Accessory Electric Equipment	800,498,890	2.75%	22,044,888	2.14%	17,094,011	(4,950,877)	2.00%	16,007,565	(6,037,323)	(1,086,446)	1.48%	11,850,484	(10,194,404)	(5,243,527)	(4,157,081)
325.00	Miscellaneous Power Plant Equip	142,873,836	4.07%	5,819,870	2.94%	4,200,082	(1,619,788)	2.78%	3,974,413	(1,845,457)	(225,669)	2.34%	3,340,810	(2,479,060)	(859,272)	(633,603)
Total Nuclear Production Plant		8,478,789,439	4.00%	338,755,176	2.70%	229,116,647	(109,638,529)	2.43%	206,090,662	(132,664,514)	(23,025,985)	1.86%	157,853,673	(180,901,503)	(71,262,974)	(48,236,989)
Other Production Plant																
Combined Cycle Production Plant																
341.00	Structures and Improvements	1,467,039,929	2.73%	40,091,354	3.04%	44,602,345	4,510,992	2.41%	35,400,985	(4,690,369)	(9,201,361)	2.60%	38,087,936	(2,003,418)	(6,514,409)	2,686,951
342.00	Fuel Holders, Producers, and Accessories	303,886,691	2.98%	9,053,687	3.02%	9,180,696	127,009	2.56%	7,774,459	(1,279,228)	(1,406,237)	2.61%	7,933,728	(1,119,959)	(1,246,968)	159,269
343.00	Prime Movers - General	5,920,821,156	3.39%	200,736,147	3.81%	225,672,208	24,936,061	2.86%	169,557,278	(31,178,868)	(56,114,929)	3.30%	195,596,055	(5,140,092)	(30,076,153)	26,038,777
343.22	Prime Movers - Capital Spare Parts	3,143,424,927	7.82%	245,776,867	6.78%	213,120,876	(32,655,991)	6.61%	207,633,300	(38,143,567)	(5,487,576)	6.75%	212,233,833	(33,543,034)	(887,043)	4,600,533
344.00	Generators	904,658,791	2.96%	26,803,610	3.44%	31,131,727	4,328,117	2.60%	23,506,529	(3,297,081)	(7,625,198)	2.95%	26,687,352	(116,258)	(4,444,375)	3,180,823
345.00	Accessory Electric Equipment	1,000,712,601	2.74%	27,459,962	2.99%	29,882,551	2,422,590	2.48%	24,813,149	(2,646,812)	(5,069,402)	2.57%	25,717,273	(1,742,689)	(4,165,278)	904,124
346.00	Miscellaneous Power Plant Equip	149,118,996	2.77%	4,127,113	2.91%	4,343,054	215,941	2.50%	3,730,761	(396,352)	(612,293)	2.51%	3,747,719	(379,394)	(595,335)	16,958
Total Combined Cycle Production Plant		12,889,663,091	4.30%	554,048,738	4.33%	557,933,457	3,884,719	3.67%	472,416,460	(81,632,278)	(85,516,996)	3.96%	510,003,896	(44,044,842)	(47,929,561)	37,587,436
Simple Cycle and Peaker Production Plant																
341.00	Structures and Improvements	110,854,356	3.04%	3,373,880	2.89%	3,206,531	(167,349)	3.06%	3,396,132	22,252	189,601	2.89%	3,206,531	(167,349)	0	(189,601)
342.00	Fuel Holders, Producers, and Accessories	143,773,021	3.13%	4,498,398	2.76%	3,964,308	(534,090)	2.90%	4,175,151	(323,247)	210,843	2.76%	3,964,308	(534,090)	0	(210,843)
343.00	Prime Movers - General	298,680,437	3.82%	11,416,769	2.86%	8,529,712	(2,887,057)	3.53%	10,550,118	(866,651)	2,020,406	2.86%	8,529,712	(2,887,057)	0	(2,020,406)
343.22	Prime Movers - Capital Spare Parts	351,758,270	2.93%	10,306,612	3.13%	11,003,423	696,811	2.72%	9,585,344	(721,268)	(1,418,079)	3.13%	11,003,423	696,811	0	1,418,079
344.00	Generators	145,007,181	3.45%	5,009,120	3.40%	4,931,408	(77,712)	3.17%	4,596,060	(413,060)	(335,348)	3.40%	4,931,408	(77,712)	0	335,348
345.00	Accessory Electric Equipment	119,219,809	3.21%	3,829,531	2.92%	3,482,141	(347,390)	3.20%	3,818,369	(11,162)	336,228	2.92%	3,482,141	(347,390)	0	(336,228)
346.00	Miscellaneous Power Plant Equip	3,403,808	3.09%	105,232	3.14%	106,867	1,635	2.94%	100,227	(5,005)	(6,640)	3.14%	106,867	1,635	0	6,640
Total Simple Cycle and Peaker Production Plant		1,172,696,883	3.29%	38,539,543	3.00%	35,224,390	(3,315,153)	3.09%	36,221,401	(2,318,142)	997,011	3.00%	35,224,390	(3,315,153)	0	(997,011)
Solar Production Plant																
341.80	Structures and Improvements	416,363,297	3.32%	13,822,384	3.34%	13,896,757	74,373	2.85%	11,857,412	(1,964,972)	(2,039,345)	2.83%	11,770,830	(2,051,554)	(2,125,927)	(86,582)
343.80	Prime Movers - Solar	3,830,573,925	3.29%	126,058,325	3.43%	131,573,764	5,515,439	3.00%	115,027,000	(11,031,325)	(16,546,764)	2.95%	112,826,710	(13,231,615)	(18,747,054)	(2,200,290)
345.80	Accessory Electric Equipment	622,808,335	3.36%	20,898,245	3.36%	20,937,192	38,947	2.86%	17,817,817	(3,080,428)	(3,119,375)	2.84%	17,693,085	(3,205,160)	(3,244,107)	(124,732)
346.80	Miscellaneous Power Plant Equip	57,120	2.85%	1,628	3.86%	2,203	575	3.11%	1,776	148	(427)	3.18%	1,816	188	(387)	40
Total Solar Production Plant		4,869,802,677	3.30%	160,780,581	3.42%	166,409,916	5,629,335	2.97%	144,704,005	(16,076,576)	(21,705,911)	2.92%	142,292,441	(18,488,140)	(24,117,475)	(2,411,564)
Energy Storage																
348.00	Energy Storage Equipment	453,716,379	10.00%	45,371,638	4.98%	22,610,894	(22,760,744)	5.00%	22,685,819	(22,685,819)	74,925	4.98%	22,610,894	(22,760,744)	0	(74,925)
Total Energy Storage		453,716,379	10.00%	45,371,638	4.98%	22,610,894	(22,760,744)	5.00%	22,685,819	(22,685,819)	74,925	4.98%	22,610,894	(22,760,744)	0	(74,925)
Total Other Production Plant		19,385,879,029	4.12%	798,740,500	4.03%	782,178,657	(16,561,843)	3.49%	676,027,685	(122,712,814)	(106,150,971)	3.66%	710,131,621	(88,608,879)	(72,047,036)	34,103,936
Total Production Plant		29,260,667,205	4.05%	1,186,136,762	3.65%	1,067,953,238	(118,183,524)	3.20%	937,791,229	(248,345,532)	(130,162,008)	3.16%	924,643,228	(261,493,534)	(143,310,010)	(13,148,001)

Florida Power & Light Company
 Table 1: Summary of Accrual Rates and Annual Accrual Amounts
 Using Estimated Plant Balances as of December 31, 2021

			Current Approved		Allis NWA-1 Proposal			Ferguson KF-3(B) Proposal				OPC Proposal			Difference from Ferguson KF-3(B)	
Account	Description	12/31/21 Plant in Service	Accrual Rate	Accrual Amount	Accrual Rate	Accrual Amount	Difference from Current	Accrual Rate	Accrual Amount	Difference from Current	Difference from Allis NWA-1	Accrual Rate	Accrual Amount	Difference from Current	Difference from Allis NWA-1	(C)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)
Transmission Plant																
350.20	Easements	271,402,574	0.90%	2,435,067	1.53%	4,157,592	1,722,525	1.00%	2,714,026	278,959	(1,443,566)	1.53%	4,157,592	1,722,525	0	1,443,566
352.00	Structures and Improvements	343,077,022	1.70%	5,832,309	1.63%	5,595,496	(236,813)	1.64%	5,641,902	(190,407)	46,406	1.63%	5,595,496	(236,813)	0	(46,406)
353.00	Station Equipment	2,928,897,434	2.12%	62,226,955	2.50%	73,282,054	11,055,099	2.27%	66,485,972	4,259,017	(6,796,082)	2.50%	73,282,054	11,055,099	0	6,796,082
353.10	Station Equipment - Step-Up Transformer	483,088,284	2.64%	12,753,531	3.63%	17,520,865	4,767,334	2.63%	12,705,222	(48,309)	(4,815,643)	3.63%	17,520,865	4,767,334	0	4,815,643
354.00	Towers and Fixtures	167,917,205	1.42%	2,391,084	1.59%	2,670,252	279,168	1.64%	2,761,398	370,314	91,146	1.59%	2,670,252	279,168	0	(91,146)
355.00	Poles and Fixtures	2,338,863,733	2.62%	61,166,347	2.52%	58,965,196	(2,201,151)	2.34%	54,682,634	(6,483,713)	(4,282,562)	2.52%	58,965,196	(2,201,151)	0	4,282,562
356.00	Overhead Conductors and Devices	1,515,639,748	2.41%	36,451,752	2.49%	37,723,093	1,271,341	2.42%	36,701,216	249,464	(1,021,877)	2.49%	37,723,093	1,271,341	0	1,021,877
357.00	Underground Conduit	157,775,772	1.43%	2,256,194	1.57%	2,477,224	221,030	1.54%	2,429,747	173,553	(47,477)	1.57%	2,477,224	221,030	0	47,477
358.00	Underground Conductors and Devices	205,572,397	1.84%	3,779,391	1.96%	4,024,552	245,161	1.85%	3,798,978	19,587	(225,574)	1.96%	4,024,552	245,161	0	225,574
359.00	Roads and Trails	133,034,358	1.33%	1,770,974	1.50%	1,993,888	222,914	1.46%	1,946,293	175,319	(47,595)	1.50%	1,993,888	222,914	0	47,595
Total Transmission Plant		8,545,268,527	2.24%	191,063,604	2.44%	208,410,212	17,346,608	2.22%	189,867,388	(1,196,216)	(18,542,824)	2.44%	208,410,212	17,346,608	0	18,542,824
Distribution Plant																
361.00	Structures and Improvements	363,420,972	1.77%	6,414,459	1.59%	5,790,322	(624,137)	1.64%	5,976,458	(438,001)	186,136	1.59%	5,790,322	(624,137)	0	(186,136)
362.00	Station Equipment	3,025,803,566	2.01%	60,784,918	2.27%	68,792,165	8,007,247	2.06%	62,271,037	1,486,119	(6,521,128)	2.27%	68,792,165	8,007,247	0	6,521,128
363.00	Storage Battery Equipment	4,250,951	10.00%	425,095	3.29%	139,948	(285,147)	5.00%	212,548	(212,547)	72,600	3.29%	139,948	(285,147)	0	(72,600)
364.10	Poles, Towers, and Fixtures - Wood	1,791,157,643	3.65%	65,415,479	5.35%	95,845,338	30,429,859	3.63%	65,054,027	(361,452)	(30,791,311)	5.35%	95,845,338	30,429,859	0	30,791,311
364.20	Poles, Towers, and Fixtures - Concrete	1,666,735,268	2.87%	47,764,070	4.03%	67,239,563	19,475,493	2.86%	47,735,298	(28,472)	(19,504,265)	4.03%	67,239,563	19,475,493	0	19,504,265
365.00	Overhead Conductors and Devices	4,102,150,836	2.59%	106,425,621	3.30%	135,537,681	29,112,060	2.91%	119,454,632	13,029,011	(16,083,049)	3.00%	122,918,267	16,491,646	(12,619,414)	3,463,635
366.60	Underground Conduit - Duct System	2,294,405,710	1.42%	32,544,505	1.43%	32,836,021	291,516	1.43%	32,810,002	265,497	(26,019)	1.43%	32,836,021	291,516	0	26,019
366.70	Underground Conduit - Direct Buried	121,915,197	2.00%	2,438,304	1.76%	2,147,352	(290,952)	1.82%	2,218,857	(219,447)	71,505	1.76%	2,147,352	(290,952)	0	(71,505)
367.60	Underground Conductors and Devices - C	2,802,292,502	1.96%	55,008,173	2.50%	69,937,031	14,928,858	2.17%	60,809,747	5,801,574	(9,127,284)	2.50%	69,937,031	14,928,858	0	9,127,284
367.70	Underground Conductors and Devices - C	916,624,605	1.91%	17,495,689	2.41%	22,107,263	4,611,574	2.22%	20,349,066	2,853,377	(1,758,197)	2.41%	22,107,263	4,611,574	0	1,758,197
368.00	Line Transformers	3,493,242,494	3.03%	105,678,251	2.70%	94,164,400	(11,513,851)	2.87%	100,430,387	(5,247,864)	6,265,987	2.70%	94,164,400	(11,513,851)	0	(6,265,987)
369.10	Services - Overhead	419,369,727	3.25%	13,627,690	3.57%	14,961,050	1,333,360	3.11%	13,887,429	259,739	(1,073,621)	3.57%	14,961,050	1,333,360	0	1,073,621
369.60	Services - Underground	1,365,020,244	2.41%	32,929,528	1.94%	26,467,677	(6,461,851)	2.09%	28,569,874	(4,359,654)	2,102,197	1.94%	26,467,677	(6,461,851)	0	(2,102,197)
370.00	Meters	158,265,169	4.17%	6,593,326	2.58%	4,081,402	(2,511,924)	3.00%	4,747,955	(1,845,371)	666,553	2.58%	4,081,402	(2,511,924)	(344,655)	(1,011,208)
370.10	Meters - AMI	838,456,573	5.96%	49,936,631	6.72%	56,368,448	6,431,817	6.00%	50,307,394	370,763	(6,061,054)	6.33%	53,041,239	3,104,608	(3,327,209)	2,733,845
371.00	Installations on Customers' Premises	105,497,866	3.33%	3,513,079	3.48%	3,671,802	158,723	3.66%	3,864,387	351,308	192,585	3.48%	3,671,802	158,723	0	(192,585)
371.40	Electric Vehicle Chargers	10,589,732	6.67%	706,335	6.92%	732,562	26,227	6.67%	706,335	(0)	(26,227)	6.92%	732,562	26,227	0	26,227
373.00	Street Lighting and Signal Systems	777,697,220	2.64%	20,508,588	4.10%	31,905,702	11,397,114	2.82%	21,899,954	1,391,366	(10,005,748)	4.10%	31,905,702	11,397,114	0	10,005,748
Total Distribution Plant		24,256,896,274	2.59%	628,209,740	3.02%	732,725,727	104,515,987	2.64%	641,305,387	13,095,647	(91,420,340)	2.95%	716,434,449	88,224,709	(16,291,278)	75,129,062
General Plant																
390.00	Structures and Improvements	795,906,054	1.56%	12,386,688	1.72%	13,681,640	1,294,952	1.50%	11,962,468	(424,220)	(1,719,172)	1.72%	13,681,640	1,294,952	0	1,719,172
392.10	Automobiles	16,848,883	15.70%	2,645,967	2.90%	487,831	(2,158,136)	11.37%	1,915,760	(730,207)	1,427,929	2.90%	487,831	(2,158,136)	0	(1,427,929)
392.20	Light Trucks	80,399,479	10.72%	8,614,955	7.65%	6,146,752	(2,468,203)	8.88%	7,140,960	(1,473,995)	994,208	7.65%	6,146,752	(2,468,203)	0	(994,208)
392.30	Heavy Trucks	406,416,668	5.72%	23,262,258	5.24%	21,290,477	(1,971,781)	6.15%	25,001,996	1,739,738	3,711,519	5.24%	21,290,477	(1,971,781)	0	(3,711,519)
392.40	Tractor Trailers	4,637,374	3.25%	150,924	7.32%	339,265	188,341	8.09%	375,204	224,280	35,939	7.32%	150,924	(35,939)	0	(35,939)
392.90	Trailers	38,444,581	4.99%	1,918,385	3.90%	1,499,627	(418,758)	4.00%	1,536,874	(381,511)	37,247	3.90%	1,499,627	(418,758)	0	(37,247)
396.10	Power Operated Equipment	6,977,625	6.17%	430,452	4.59%	320,151	(110,301)	6.15%	429,141	(1,311)	108,990	4.59%	320,151	(110,301)	0	(108,990)
397.80	Communication Equipment - Fiber Optics	77,992,649	4.31%	3,365,370	3.73%	2,910,247	(455,123)	4.00%	3,119,706	(245,664)	209,459	3.73%	2,910,247	(455,123)	0	(209,459)
Total General Plant		1,427,623,313	3.70%	52,774,998	3.27%	46,675,990	(6,099,008)	3.61%	51,482,109	(1,292,889)	4,806,119	3.27%	46,675,990	(6,099,008)	0	(4,806,119)
Total Transmission, Distribution, and General Plant		34,229,788,115	2.55%	872,048,342	2.89%	987,811,929	115,763,587	2.58%	882,654,884	10,606,542	(105,157,045)	2.84%	971,520,651	99,472,309	(16,291,278)	88,865,767
TOTAL DEPRECIABLE PLANT		63,490,455,320	3.24%	2,058,185,104	3.24%	2,055,765,167	(2,419,937)	2.87%	1,820,446,113	(237,738,990)	(235,319,053)	2.99%	1,896,163,879	(162,021,225)	(159,601,288)	75,717,766

Florida Power & Light Company
Table 1: Summary of Accrual Rates and Annual Accrual Amounts
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	12/31/21 Plant in Service (C)	Current Approved			Allis NWA-1 Proposal			Ferguson KF-3(B) Proposal			OPC Proposal			Difference from Ferguson KF-3(B) (Q)	
			Accrual Rate (D)	Accrual Amount (E)	Accrual Rate (F)	Accrual Amount (G)	Difference from Current (H)	Accrual Rate (I)	Accrual Amount (J)	Difference from Current (K)	Difference from Allis NWA-1 (L)	Accrual Rate (M)	Accrual Amount (N)	Difference from Current (O)		Difference from Allis NWA-1 (P)
Steam Production Plant																
Crist Steam Plant																
<i>Crist Common</i>																
311.00	Structures and Improvements	157,804,657	4.00%	6,312,186	1.16%	1,822,789	(4,489,397)	3.40%	5,367,909	(944,277)	3,545,120	1.16%	1,822,789	(4,489,397)	0	(3,545,120)
312.00	Boiler Plant Equipment	94,244,191	4.00%	3,769,768	5.60%	5,281,309	1,511,541	4.97%	4,679,746	909,978	(601,563)	5.60%	5,281,309	1,511,541	0	601,563
314.00	Turbogenerator Units	28,056,791	4.00%	1,122,272	2.07%	581,170	(541,102)	3.37%	945,116	(177,156)	363,946	2.07%	581,170	(541,102)	0	(363,946)
315.00	Accessory Electric Equipment	103,472,549	4.00%	4,138,902	3.38%	3,497,929	(640,973)	3.76%	3,889,281	(249,621)	391,352	3.38%	3,497,929	(640,973)	0	(391,352)
316.00	Miscellaneous Power Plant Equip	5,914,170	4.00%	236,567	3.14%	185,837	(50,730)	4.12%	243,746	7,179	57,909	3.14%	185,837	(50,730)	0	(57,909)
Total		389,492,359	4.00%	15,579,694	2.92%	11,369,034	(4,210,660)	3.88%	15,125,798	(453,896)	3,756,764	2.92%	11,369,034	(4,210,660)	0	(3,756,764)
<i>Crist Unit 4</i>																
311.00	Structures and Improvements					0				0	0	0.00%	0	0	0	0
312.00	Boiler Plant Equipment	23,900,620	4.00%	956,025	9.99%	2,387,649	1,431,624	7.69%	1,839,130	883,105	(548,519)	9.99%	2,387,649	1,431,624	0	548,519
314.00	Turbogenerator Units	11,280,476	4.00%	451,219	12.02%	1,355,891	904,672	7.54%	850,528	399,309	(505,363)	12.02%	1,355,891	904,672	0	505,363
315.00	Accessory Electric Equipment	3,722,387	4.00%	148,895	11.34%	421,985	273,090	5.32%	197,985	49,090	(224,000)	11.34%	421,985	273,090	0	224,000
316.00	Miscellaneous Power Plant Equip					0				0	0	0.00%	0	0	0	0
Total		38,903,483	4.00%	1,556,139	10.71%	4,165,525	2,609,386	7.42%	2,887,643	1,331,504	(1,277,882)	10.71%	4,165,525	2,609,386	0	1,277,882
<i>Crist Unit 5</i>																
311.00	Structures and Improvements					0				0	0	0.00%	0	0	0	0
312.00	Boiler Plant Equipment	25,834,053	4.00%	1,033,362	7.61%	1,964,743	931,381	6.31%	1,629,837	596,475	(334,906)	7.61%	1,964,743	931,381	0	334,906
314.00	Turbogenerator Units	14,821,431	4.00%	592,857	14.31%	2,121,677	1,528,820	7.64%	1,132,566	539,709	(989,111)	14.31%	2,121,677	1,528,820	0	989,111
315.00	Accessory Electric Equipment	4,162,197	4.00%	166,488	6.64%	276,224	109,736	5.51%	229,423	62,935	(46,801)	6.64%	276,224	109,736	0	46,801
316.00	Miscellaneous Power Plant Equip					0				0	0	0.00%	0	0	0	0
Total		44,817,681	4.00%	1,792,707	9.73%	4,362,644	2,569,937	6.68%	2,991,826	1,199,119	(1,370,818)	9.73%	4,362,644	2,569,937	0	1,370,818
<i>Crist Unit 6</i>																
311.00	Structures and Improvements					0				0	0	0.00%	0	0	0	0
312.00	Boiler Plant Equipment	144,222,333	4.00%	5,768,893	6.25%	9,016,439	3,247,546	5.03%	7,258,659	1,489,766	(1,757,780)	6.25%	9,016,439	3,247,546	0	1,757,780
314.00	Turbogenerator Units	57,568,931	4.00%	2,302,757	4.72%	2,717,519	414,762	4.55%	2,619,216	316,459	(98,303)	4.72%	2,717,519	414,762	0	98,303
315.00	Accessory Electric Equipment	33,319,870	4.00%	1,332,795	4.68%	1,557,926	225,131	4.59%	1,530,486	197,691	(27,440)	4.68%	1,557,926	225,131	0	27,440
316.00	Miscellaneous Power Plant Equip					0				0	0	0.00%	0	0	0	0
Total		235,111,133	4.00%	9,404,445	5.65%	13,291,884	3,887,439	4.85%	11,408,361	2,003,916	(1,883,523)	5.65%	13,291,884	3,887,439	0	1,883,523
<i>Crist Unit 7</i>																
311.00	Structures and Improvements					0				0	0	0.00%	0	0	0	0
312.00	Boiler Plant Equipment	157,175,682	4.00%	6,287,027	5.26%	8,274,138	1,987,111	4.29%	6,738,285	451,258	(1,535,853)	5.26%	8,274,138	1,987,111	0	1,535,853
314.00	Turbogenerator Units	102,954,877	4.00%	4,118,195	3.85%	3,966,100	(152,095)	3.86%	3,975,603	(142,592)	9,503	3.85%	3,966,100	(152,095)	0	(9,503)
315.00	Accessory Electric Equipment	27,606,672	4.00%	1,104,267	2.51%	693,257	(411,010)	3.54%	977,626	(126,641)	284,369	2.51%	693,257	(411,010)	0	(284,369)
316.00	Miscellaneous Power Plant Equip					0				0	0	0.00%	0	0	0	0
Total		287,737,230	4.00%	11,509,489	4.49%	12,933,495	1,424,006	4.06%	11,691,514	182,025	(1,241,981)	4.49%	12,933,495	1,424,006	0	1,241,981
Total Crist Steam Plant		996,061,886	4.00%	39,842,475	4.63%	46,122,582	6,280,107	4.43%	44,105,142	4,262,667	(2,017,440)	4.63%	46,122,582	6,280,107	0	2,017,440
Scherer Steam Plant																
<i>Scherer Common</i>																
311.00	Structures and Improvements	30,228,391	2.20%	665,025	2.05%	619,805	(45,220)	3.09%	934,638	269,613	314,833	2.05%	619,805	(45,220)	0	(314,833)
312.00	Boiler Plant Equipment	53,962,734	2.20%	1,187,180	3.31%	1,788,210	601,030	3.32%	1,790,309	603,129	2,099	3.31%	1,788,210	601,030	0	(2,099)
314.00	Turbogenerator Units	1,506,946	2.20%	33,153	1.11%	16,712	(16,441)	3.03%	45,682	12,529	28,970	1.11%	16,712	(16,441)	0	(28,970)
315.00	Accessory Electric Equipment	2,455,938	2.20%	54,031	3.18%	78,078	24,047	3.14%	77,041	23,010	(1,037)	3.18%	78,078	24,047	0	1,037
316.00	Miscellaneous Power Plant Equip	6,302,833	2.20%	138,662	2.63%	165,710	27,048	2.43%	153,170	14,508	(12,540)	2.63%	165,710	27,048	0	(12,540)
Total		94,456,843	2.20%	2,078,511	2.83%	2,668,515	590,464	3.18%	3,000,840	922,789	332,325	2.83%	2,668,515	590,464	0	(332,325)
<i>Scherer Unit 3</i>																
311.00	Structures and Improvements	25,329,161	2.20%	557,242	1.66%	419,838	(137,404)	2.15%	545,042	(12,200)	125,204	1.66%	419,838	(137,404)	0	(125,204)
312.00	Boiler Plant Equipment	220,121,711	2.20%	4,842,678	2.80%	6,163,141	1,320,463	2.96%	6,524,451	1,681,773	361,310	2.80%	6,163,141	1,320,463	0	(361,310)
314.00	Turbogenerator Units	45,067,377	2.20%	991,482	2.04%	921,243	(70,239)	2.50%	1,125,332	133,850	204,089	2.04%	921,243	(70,239)	0	(204,089)
315.00	Accessory Electric Equipment	14,137,497	2.20%	311,025	2.45%	346,762	35,737	2.49%	352,063	41,038	5,301	2.45%	346,762	35,737	0	(5,301)
316.00	Miscellaneous Power Plant Equip	824,261	2.20%	18,134	1.92%	15,853	(2,281)	2.43%	20,012	1,878	4,159	1.92%	15,853	(2,281)	0	(4,159)
Total		305,480,008	2.20%	6,720,560	2.58%	7,866,837	1,146,277	2.80%	8,566,900	1,846,340	700,063	2.58%	7,866,837	1,146,277	0	(700,063)
Total Scherer Steam Plant		399,936,851	2.20%	8,798,611	2.63%	10,535,352	1,736,741	2.89%	11,567,740	2,769,129	1,032,388	2.63%	10,535,352	1,736,741	0	(1,032,388)
Total Steam Production Plant		1,395,998,737	3.48%	48,641,086	4.06%	56,657,934	8,016,848	3.99%	55,672,882	7,031,796	(985,052)	4.06%	56,657,934	8,016,848	0	985,052

Florida Power & Light Company
 Table 1: Summary of Accrual Rates and Annual Accrual Amounts
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	Current Approved		Allis NWA-1 Proposal			Ferguson KF-3(B) Proposal			OPC Proposal			Difference from Ferguson KF-3(B)			
		12/31/21 Plant in Service	Accrual Rate	Accrual Amount	Accrual Rate	Accrual Amount	Difference from Current	Accrual Rate	Accrual Amount	Difference from Current	Difference from Allis NWA-1	Accrual Rate		Accrual Amount	Difference from Current	Difference from Allis NWA-1
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)
Nuclear Production Plant																
St. Lucie Nuclear Plant																
<i>St. Lucie Common</i>																
321.00	Structures and Improvements	428,283,839	2.25%	9,636,386	2.41%	10,312,409	676,023	1.70%	7,269,438	(2,366,948)	(3,042,971)	1.30%	5,566,804	(4,069,582)	(4,745,605)	(1,702,634)
322.00	Reactor Plant Equipment	53,525,448	1.92%	1,027,689	2.57%	1,376,037	348,348	2.10%	1,121,466	93,777	(254,571)	1.46%	783,350	(244,339)	(592,687)	(338,116)
323.00	Turbogenerator Units	15,549,874	7.22%	1,122,701	3.71%	576,942	(545,759)	2.52%	392,319	(730,382)	(184,623)	2.14%	332,166	(790,535)	(244,776)	(60,153)
324.00	Accessory Electric Equipment	36,864,433	2.09%	770,467	2.25%	827,980	57,513	1.67%	613,888	(156,579)	(214,092)	1.26%	463,767	(306,700)	(364,213)	(150,121)
325.00	Miscellaneous Power Plant Equip	23,195,582	4.06%	941,741	3.87%	898,159	(43,582)	2.52%	585,531	(356,210)	(312,628)	2.44%	565,471	(376,270)	(332,688)	(20,060)
Total		557,419,177	2.42%	13,498,983	2.51%	13,991,527	492,544	1.79%	9,982,642	(3,516,341)	(4,008,885)	1.38%	7,711,558	(5,787,425)	(6,279,969)	(2,271,084)
<i>St. Lucie Unit 1</i>																
321.00	Structures and Improvements	219,004,819	2.66%	5,825,528	3.40%	7,451,320	1,625,792	1.95%	4,270,160	(1,555,368)	(3,181,160)	1.48%	3,231,534	(2,593,994)	(4,219,786)	(1,038,626)
322.00	Reactor Plant Equipment	924,507,798	3.72%	34,391,690	3.99%	36,847,941	2,456,251	2.42%	22,394,722	(11,996,968)	(14,453,219)	1.80%	16,671,941	(17,719,749)	(20,176,000)	(5,722,781)
323.00	Turbogenerator Units	447,173,618	5.11%	22,850,572	4.80%	21,457,111	(1,393,461)	2.77%	12,406,949	(10,443,623)	(9,050,162)	2.21%	9,872,998	(12,977,574)	(11,584,113)	(2,533,951)
324.00	Accessory Electric Equipment	130,121,602	3.20%	4,163,891	3.65%	4,752,595	588,704	2.06%	2,675,347	(1,488,544)	(2,077,248)	1.62%	2,105,766	(2,058,125)	(2,646,829)	(569,581)
325.00	Miscellaneous Power Plant Equip	17,674,266	2.59%	457,763	4.26%	752,560	294,797	2.65%	468,754	10,991	(283,806)	2.22%	391,719	(66,044)	(360,841)	(77,035)
Total		1,738,482,104	3.89%	67,689,445	4.10%	71,261,527	3,572,082	2.43%	42,215,932	(25,473,513)	(29,045,595)	1.86%	32,273,958	(35,415,487)	(38,987,569)	(9,941,974)
<i>St. Lucie Unit 2</i>																
321.00	Structures and Improvements	299,078,948	2.27%	6,789,092	2.37%	7,074,474	285,382	1.64%	4,904,415	(1,884,677)	(2,170,059)	1.28%	3,823,234	(2,965,858)	(3,251,240)	(1,081,181)
322.00	Reactor Plant Equipment	1,106,308,676	2.75%	30,423,489	2.96%	32,767,644	2,344,155	2.11%	23,338,033	(7,085,456)	(9,429,611)	1.68%	18,574,928	(11,848,561)	(14,192,716)	(4,763,105)
323.00	Turbogenerator Units	368,375,231	3.86%	14,219,284	3.59%	13,214,903	(1,004,381)	2.42%	8,921,387	(5,297,897)	(4,293,516)	2.07%	7,632,338	(6,586,946)	(5,582,565)	(1,289,049)
324.00	Accessory Electric Equipment	210,886,958	2.27%	4,787,134	2.55%	5,379,645	592,511	1.72%	3,624,390	(1,162,744)	(1,755,255)	1.42%	3,003,612	(1,783,522)	(2,376,033)	(620,778)
325.00	Miscellaneous Power Plant Equip	26,430,446	2.73%	721,551	2.63%	695,890	(25,661)	2.32%	614,201	(107,350)	(81,689)	1.78%	471,643	(249,908)	(224,247)	(142,558)
Total		2,011,080,259	2.83%	56,940,550	2.94%	59,132,556	2,192,006	2.06%	41,402,426	(15,538,124)	(17,730,130)	1.67%	33,505,755	(23,434,795)	(25,626,801)	(7,896,671)
Total St. Lucie Nuclear Plant		4,306,981,540	3.21%	138,128,978	3.35%	144,385,610	6,256,632	2.17%	93,601,000	(44,527,978)	(50,784,610)	1.71%	73,491,271	(64,637,707)	(70,894,339)	(20,109,729)
Turkey Point Nuclear Plant																
<i>Turkey Point Common</i>																
321.00	Structures and Improvements	445,026,799	3.13%	13,929,339	1.75%	7,769,443	(6,159,896)	2.35%	10,474,376	(3,454,963)	(2,704,933)	1.75%	7,769,443	(6,159,896)	0	(2,704,933)
322.00	Reactor Plant Equipment	134,184,480	5.43%	7,286,217	1.96%	2,631,029	(4,655,188)	2.79%	3,740,716	(3,545,501)	(1,109,687)	1.96%	2,631,029	(4,655,188)	0	(1,109,687)
323.00	Turbogenerator Units	33,394,423	5.05%	1,686,418	2.59%	865,938	(820,480)	3.20%	1,070,053	(616,365)	(204,115)	2.56%	853,374	(833,044)	(12,564)	(216,679)
324.00	Accessory Electric Equipment	54,832,779	2.36%	1,294,054	1.26%	690,715	(603,339)	2.08%	1,138,528	(155,526)	(447,813)	1.29%	709,214	(584,840)	(18,499)	(429,314)
325.00	Miscellaneous Power Plant Equip	43,836,326	3.67%	1,608,793	2.29%	1,003,946	(604,847)	2.98%	1,306,930	(301,863)	(302,984)	2.37%	1,038,020	(570,773)	(34,074)	(268,910)
Total		711,274,807	3.63%	25,804,821	1.82%	12,961,071	(12,843,750)	2.49%	17,730,603	(8,074,218)	(4,769,532)	1.83%	13,001,080	(12,803,741)	40,009	(4,729,523)
<i>Turkey Point Unit 3</i>																
321.00	Structures and Improvements	186,076,891	5.23%	9,731,821	1.77%	3,299,722	(6,432,099)	2.50%	4,649,246	(5,082,575)	(1,349,524)	1.77%	3,299,722	(6,432,099)	0	(1,349,524)
322.00	Reactor Plant Equipment	648,686,317	4.94%	32,045,104	1.89%	12,230,002	(19,815,102)	2.66%	17,246,601	(14,798,503)	(5,016,599)	1.89%	12,230,002	(19,815,102)	0	(5,016,599)
323.00	Turbogenerator Units	797,201,773	6.20%	49,426,510	2.52%	20,061,937	(29,364,573)	3.04%	24,269,288	(25,157,222)	(4,207,351)	2.48%	19,754,730	(29,671,780)	(307,207)	(4,514,558)
324.00	Accessory Electric Equipment	165,852,717	3.46%	5,738,504	1.60%	2,655,964	(3,082,540)	2.23%	3,701,412	(2,037,092)	(1,045,448)	1.64%	2,712,997	(3,025,507)	57,033	(988,415)
325.00	Miscellaneous Power Plant Equip	16,047,826	6.62%	1,062,366	3.10%	498,133	(564,233)	3.20%	513,939	(548,427)	(15,806)	3.18%	510,554	(551,812)	12,421	(3,385)
Total		1,813,865,524	5.40%	98,004,305	2.14%	38,745,758	(59,258,547)	2.78%	50,380,486	(47,623,819)	(11,634,728)	2.12%	38,508,005	(59,496,300)	(237,753)	(11,872,481)
<i>Turkey Point Unit 4</i>																
321.00	Structures and Improvements	157,040,616	3.90%	6,124,584	1.78%	2,789,946	(3,334,638)	2.43%	3,809,231	(2,315,353)	(1,019,285)	1.78%	2,789,946	(3,334,638)	0	(1,019,285)
322.00	Reactor Plant Equipment	609,829,496	4.28%	26,100,702	2.00%	12,208,617	(13,892,085)	2.64%	16,075,518	(10,025,184)	(3,866,901)	2.00%	12,208,617	(13,892,085)	0	(3,866,901)
323.00	Turbogenerator Units	662,167,666	5.78%	38,273,291	2.25%	14,887,139	(23,386,152)	2.98%	19,754,766	(18,518,525)	(4,867,627)	2.21%	14,636,223	(23,637,068)	(250,916)	(5,118,543)
324.00	Accessory Electric Equipment	201,940,401	2.62%	5,290,839	1.38%	2,787,112	(2,503,727)	2.11%	4,254,000	(1,036,839)	(1,466,888)	1.41%	2,855,128	(2,435,711)	68,016	(1,398,872)
325.00	Miscellaneous Power Plant Equip	15,689,389	6.55%	1,027,655	2.24%	351,394	(676,261)	3.09%	485,058	(542,597)	(133,664)	2.32%	363,403	(664,252)	12,009	(121,655)
Total		1,646,667,569	4.67%	76,817,071	2.01%	33,024,208	(43,792,863)	2.70%	44,378,573	(32,438,498)	(11,354,365)	2.00%	32,853,317	(43,963,754)	(170,891)	(11,525,256)
Total Turkey Point Nuclear Plant		4,171,807,899	4.81%	200,626,198	2.03%	84,731,037	(115,895,161)	2.70%	112,489,662	(88,136,536)	(27,758,625)	2.02%	84,362,402	(116,263,796)	(368,635)	(28,127,260)
Total Nuclear Production Plant		8,478,789,439	4.00%	338,755,176	2.70%	229,116,647	(109,638,529)	2.43%	206,090,662	(132,664,514)	(23,025,985)	1.86%	157,853,673	(180,901,503)	(71,262,974)	(48,236,989)
Combined Cycle Production Plant																
Ft. Myers Combined Cycle Plant																
<i>Ft. Myers Common</i>																
341.00	Structures and Improvements	12,586,217	3.11%	391,431	4.00%	503,438	112,007	2.57%	323,094	(68,337)	(180,344)	3.34%	420,754	29,323	(82,684)	97,660
342.00	Fuel Holders, Producers, and Accessories	740,848	4.32%	32,005	1.66%	12,265	(19,740)	1.80%	13,370	(18,635)	(1,105)	1.43%	10,602	(21,403)	(1,663)	(2,768)

Florida Power & Light Company
Table 1: Summary of Accrual Rates and Annual Accrual Amounts
 Using Estimated Plant Balances as of December 31, 2021

		Current Approved		Allis NWA-1 Proposal			Ferguson KF-3(B) Proposal			OPC Proposal			Difference from			
Account	Description	12/31/21 Plant in Service	Accrual Rate	Accrual Amount	Accrual Rate	Accrual Amount	Difference from Current	Accrual Rate	Accrual Amount	Difference from Current	Difference from Allis NWA-1	Accrual Rate	Accrual Amount	Difference from Current	Difference from Allis NWA-1	Ferguson KF-3(B)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)
343.00	Prime Movers - General	2,800,164	3.12%	87,365	4.46%	124,844	37,479	3.32%	92,882	5,517	(31,962)	3.73%	104,448	17,083	(20,396)	11,566
343.21	Prime Movers - Capital Spare Parts	31,059,638	2.17%	673,994	7.40%	2,299,476	1,625,482	6.67%	2,070,435	1,396,441	(229,041)	7.37%	2,290,291	1,616,297	(9,185)	219,856
344.00	Generators	215,270	3.77%	8,116	3.63%	7,804	(312)	2.97%	6,401	(1,715)	(1,403)	3.03%	6,533	(1,583)	132	
345.00	Accessory Electric Equipment	1,356,652	3.61%	48,975	3.77%	51,201	2,226	2.86%	38,833	(10,142)	(12,368)	3.12%	42,374	(6,601)	(8,827)	3,541
346.00	Miscellaneous Power Plant Equip	1,242,399	3.34%	41,496	3.48%	43,276	1,780	2.73%	33,883	(7,613)	(9,393)	2.89%	35,922	(5,574)	(7,354)	2,039
<i>Total</i>		<u>50,001,189</u>	<u>2.57%</u>	<u>1,283,382</u>	<u>6.08%</u>	<u>3,042,304</u>	<u>1,758,922</u>	<u>5.16%</u>	<u>2,578,898</u>	<u>1,295,516</u>	<u>(463,406)</u>	<u>5.82%</u>	<u>2,910,924</u>	<u>1,627,542</u>	<u>(131,380)</u>	<u>332,026</u>
<i>Ft. Myers Unit 2</i>																
341.00	Structures and Improvements	50,997,534	2.34%	1,193,342	3.79%	1,930,464	737,122	2.72%	1,389,566	196,224	(540,898)	3.16%	1,610,851	417,509	(319,613)	221,285
342.00	Fuel Holders, Producers, and Accessories	5,092,052	3.04%	154,798	4.48%	227,964	73,166	2.94%	149,685	(5,113)	(78,279)	3.71%	189,140	34,342	(38,824)	39,455
343.00	Prime Movers - General	491,969,194	3.46%	17,022,134	4.69%	23,061,882	6,039,748	3.15%	15,520,436	(1,501,698)	(7,541,446)	3.93%	19,340,579	2,318,445	(3,721,303)	3,820,143
343.21	Prime Movers - Capital Spare Parts	399,595,444	7.42%	29,649,982	5.87%	23,438,372	(6,211,610)	6.67%	26,637,032	(3,012,950)	3,198,660	5.85%	23,372,533	(6,277,449)	(65,839)	(3,264,499)
344.00	Generators	58,019,933	2.80%	1,624,558	3.24%	1,880,421	255,863	2.62%	1,517,656	(106,902)	(362,765)	2.72%	1,580,779	(43,779)	(299,642)	63,123
345.00	Accessory Electric Equipment	56,583,231	2.34%	1,324,048	2.86%	1,617,904	293,856	2.45%	1,387,799	63,751	(230,105)	2.38%	1,345,982	21,934	(271,922)	(41,817)
346.00	Miscellaneous Power Plant Equip	4,154,211	2.44%	101,363	3.49%	144,862	43,499	2.61%	108,242	6,879	(36,620)	2.90%	120,286	18,923	(24,576)	12,044
<i>Total</i>		<u>1,066,411,599</u>	<u>4.79%</u>	<u>51,070,225</u>	<u>4.90%</u>	<u>52,301,869</u>	<u>1,231,644</u>	<u>4.38%</u>	<u>46,710,416</u>	<u>(4,359,809)</u>	<u>(5,591,453)</u>	<u>4.46%</u>	<u>47,560,150</u>	<u>(3,510,075)</u>	<u>(4,741,719)</u>	<u>849,734</u>
<i>Ft. Myers Unit 3</i>																
341.00	Structures and Improvements	7,159,661	3.38%	241,997	3.23%	231,345	(10,652)	3.53%	252,675	10,678	21,330	3.23%	231,345	(10,652)	0	(21,330)
342.00	Fuel Holders, Producers, and Accessories	4,388,804	3.58%	157,119	2.34%	102,493	(54,626)	3.09%	135,763	(21,356)	33,270	2.34%	102,493	(54,626)	0	(33,270)
343.00	Prime Movers - General	35,674,577	4.54%	1,619,626	6.55%	2,336,714	717,088	3.59%	1,282,330	(337,296)	(1,054,384)	6.55%	2,336,714	717,088	0	1,054,384
343.21	Prime Movers - Capital Spare Parts	54,836,903	3.94%	2,160,574	4.54%	2,489,120	328,546	3.17%	1,738,620	(421,954)	(750,500)	4.54%	2,489,120	328,546	0	750,500
344.00	Generators	10,476,859	3.46%	362,499	4.25%	445,280	82,781	3.20%	335,051	(27,448)	(110,229)	4.25%	445,280	82,781	0	110,229
345.00	Accessory Electric Equipment	13,766,573	3.40%	468,063	2.89%	397,478	(70,585)	3.24%	446,445	(21,618)	(48,967)	2.89%	397,478	(70,585)	0	(48,967)
346.00	Miscellaneous Power Plant Equip	1,651,448	3.66%	60,443	5.99%	98,891	38,448	4.21%	69,461	9,018	(29,430)	5.99%	98,891	38,448	0	29,430
<i>Total</i>		<u>127,954,826</u>	<u>3.96%</u>	<u>5,070,321</u>	<u>4.77%</u>	<u>6,101,321</u>	<u>1,031,000</u>	<u>3.33%</u>	<u>4,260,345</u>	<u>(809,976)</u>	<u>(1,840,976)</u>	<u>4.77%</u>	<u>6,101,321</u>	<u>1,031,000</u>	<u>0</u>	<u>1,840,976</u>
Total Ft. Myers Combined Cycle Plant		<u>1,244,367,614</u>	<u>4.61%</u>	<u>57,423,929</u>	<u>4.94%</u>	<u>61,445,494</u>	<u>4,021,565</u>	<u>4.30%</u>	<u>53,549,659</u>	<u>(3,874,270)</u>	<u>(7,895,835)</u>	<u>4.55%</u>	<u>56,572,395</u>	<u>(851,534)</u>	<u>(4,873,099)</u>	<u>3,022,736</u>
<i>Manatee Combined Cycle Plant</i>																
<i>Manatee Unit 3</i>																
341.00	Structures and Improvements	142,481,541	2.37%	3,376,813	3.69%	5,258,903	1,882,090	2.31%	3,287,404	(89,409)	(1,971,499)	3.14%	4,477,907	1,101,094	(780,996)	1,190,503
342.00	Fuel Holders, Producers, and Accessories	5,407,180	2.60%	140,587	3.61%	194,932	54,345	2.66%	143,570	2,983	(51,362)	3.04%	164,597	24,010	(30,335)	21,027
343.00	Prime Movers - General	305,782,276	3.35%	10,243,706	3.56%	10,886,255	642,549	2.90%	8,880,805	(1,362,901)	(2,005,450)	3.04%	9,288,815	(954,891)	(1,597,440)	408,010
343.21	Prime Movers - Capital Spare Parts	224,014,386	7.88%	17,652,334	6.20%	13,889,334	(3,763,000)	6.67%	14,932,799	(2,719,535)	1,043,465	6.19%	13,868,604	(3,783,730)	(20,730)	(1,064,195)
344.00	Generators	44,322,995	2.38%	1,054,887	3.40%	1,506,809	451,922	2.57%	1,138,043	83,156	(368,766)	2.90%	1,285,393	230,506	(221,416)	147,350
345.00	Accessory Electric Equipment	50,459,835	2.49%	1,256,450	2.83%	1,430,325	173,875	2.46%	1,240,971	(15,479)	(189,354)	2.40%	1,210,102	(46,348)	(220,223)	(30,869)
346.00	Miscellaneous Power Plant Equip	14,348,585	2.77%	397,456	2.65%	380,246	(17,210)	2.41%	345,141	(52,315)	(75,998)	2.24%	321,458	(75,998)	(58,788)	(23,683)
<i>Total</i>		<u>786,816,798</u>	<u>4.34%</u>	<u>34,122,232</u>	<u>4.26%</u>	<u>33,546,804</u>	<u>(575,428)</u>	<u>3.81%</u>	<u>29,968,733</u>	<u>(4,153,499)</u>	<u>(3,578,071)</u>	<u>3.89%</u>	<u>30,616,876</u>	<u>(3,505,356)</u>	<u>(2,929,928)</u>	<u>648,143</u>
Total Manatee Combined Cycle Plant		<u>786,816,798</u>	<u>4.34%</u>	<u>34,122,232</u>	<u>4.26%</u>	<u>33,546,804</u>	<u>(575,428)</u>	<u>3.81%</u>	<u>29,968,733</u>	<u>(4,153,499)</u>	<u>(3,578,071)</u>	<u>3.89%</u>	<u>30,616,876</u>	<u>(3,505,356)</u>	<u>(2,929,928)</u>	<u>648,143</u>
<i>Martin Combined Cycle Plant</i>																
<i>Martin Common</i>																
341.00	Structures and Improvements	257,949,202	2.24%	5,778,062	1.66%	4,274,003	(1,504,059)	1.98%	5,098,664	(679,398)	824,661	1.44%	3,712,804	(2,065,258)	(561,199)	(1,385,860)
342.00	Fuel Holders, Producers, and Accessories	9,575,316	2.42%	231,723	2.99%	286,663	54,940	2.49%	238,462	6,739	(48,201)	2.54%	243,345	11,622	(43,318)	4,883
343.00	Prime Movers - General	30,199,931	2.56%	773,118	2.72%	820,473	47,355	2.92%	880,471	107,353	59,998	2.32%	700,706	(72,412)	(119,767)	(179,765)
343.21	Prime Movers - Capital Spare Parts	24,082,662	5.07%	1,220,991	6.75%	1,625,990	404,999	6.67%	1,605,350	384,359	(20,640)	6.74%	1,623,868	402,877	(2,122)	18,518
344.00	Generators			0		0	0		0	0	0	0.00%	0	0	0	0
345.00	Accessory Electric Equipment	17,757,041	2.04%	362,244	2.88%	511,774	149,530	2.54%	451,259	89,015	(60,515)	2.43%	432,302	70,058	(79,472)	(18,957)
346.00	Miscellaneous Power Plant Equip	5,794,126	2.31%	133,844	2.27%	131,752	(2,092)	2.44%	141,412	7,568	9,660	1.93%	111,627	(22,217)	(20,125)	(29,785)
<i>Total</i>		<u>345,358,277</u>	<u>2.46%</u>	<u>8,499,982</u>	<u>2.22%</u>	<u>7,650,655</u>	<u>(849,327)</u>	<u>2.44%</u>	<u>8,415,618</u>	<u>(84,364)</u>	<u>764,963</u>	<u>1.98%</u>	<u>6,824,652</u>	<u>(1,675,330)</u>	<u>(826,003)</u>	<u>(1,590,966)</u>
<i>Martin Unit 3</i>																
341.00	Structures and Improvements	2,333,602	2.00%	46,672	5.99%	139,842	93,170	3.30%	77,001	30,329	(62,841)	4.40%	102,596	55,924	(37,246)	25,595
342.00	Fuel Holders, Producers, and Accessories	165,541	2.03%	3,360	2.10%	3,484	124	2.55%	4,226	866	742	1.54%	2,556	(804)	(928)	(1,670)
343.00	Prime Movers - General	146,992,697	4.49%	6,599,972	5.00%	7,350,149	750,177	3.18%	4,678,554	(1,921,418)	(2,671,595)	3.70%	5,439,675	(1,160,297)	(1,910,474)	761,121
343.21	Prime Movers - Capital Spare Parts	69,613,132	7.69%	5,353,250	5.01%	3,490,098	(1,863,152)	6.67%	4,644,021	(709,229)	1,153,923	4.75%	3,303,888	(2,049,362)	(186,210)	(1,340,133)
344.00	Generators	29,766,398	3.33%	991,221	4.62%	1,375,952	384,731	3.21%	955,620	(35,601)	(420,332)	3.42%	1,018,365	27,144	(357,587)	62,745
345.00	Accessory Electric Equipment	28,519,518	2.69%	767,175	3.16%	900,878	133,703	2.74%	782,595	15,420	(118,283)	2.31%	660,165	(107,010)	(240,713)	(122,430)
346.00	Miscellaneous Power Plant Equip	668,815	1.99%	13,309	4.25%	28,400	15,091	2.99%	20,002	6,693	(8,398)	3.10%	20,719	7,410	(7,681)	717
<i>Total</i>		<u>278,059,703</u>	<u>4.95%</u>	<u>13,774,960</u>	<u>4.78%</u>	<u>13,288,803</u>	<u>(486,157)</u>	<u>4.01%</u>	<u>11,162,019</u>	<u>(2,612,941)</u>	<u>(2,126,784)</u>	<u>3.79%</u>	<u>10,547,964</u>	<u>(3,226,996)</u>	<u>(2,740,839)</u>	<u>(614,055)</u>
<i>Martin Unit 4</i>																
341.00	Structures and Improvements	2,390,699	2.93%	70,047	6.87%	164,273	94,226	3.72%	89,053	19,006	(75,220)	5.02%	120,043	49,996	(44,230)	30,990
342.00	Fuel Holders, Producers, and Accessories	173,143	2.03%	3,515	2.93%	5,080	1,565	2.65%	4,590	1,075	(490)	2.15%	3,726	211	(1,354)	(864)

Florida Power & Light Company
Table 1: Summary of Accrual Rates and Annual Accrual Amounts
 Using Estimated Plant Balances as of December 31, 2021

		Current Approved		Allis NWA-1 Proposal			Ferguson KF-3(B) Proposal			OPC Proposal			Difference from Ferguson KF-			
Account	Description	12/31/21 Plant in Service	Accrual Rate	Accrual Amount	Accrual Rate	Accrual Amount	Difference from Current	Accrual Rate	Accrual Amount	Difference from Current	Difference from Allis NWA-1	Accrual Rate	Accrual Amount	Difference from Current	Difference from Allis NWA-1	(3)(B)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)
343.00	Prime Movers - General	141,470,179	3.92%	5,545,631	4.03%	5,703,001	157,370	3.25%	4,603,952	(941,679)	(1,099,049)	2.98%	4,216,213	(1,329,418)	(1,486,788)	(387,739)
343.21	Prime Movers - Capital Spare Parts	77,728,707	7.27%	5,650,877	8.24%	6,402,521	751,644	6.67%	5,187,161	(463,716)	(1,215,360)	7.72%	6,001,224	350,347	(401,297)	814,063
344.00	Generators	30,475,793	3.00%	914,274	5.34%	1,626,644	712,370	3.25%	991,411	77,137	(635,233)	3.94%	1,201,060	286,786	(425,584)	209,649
345.00	Accessory Electric Equipment	25,805,467	2.75%	709,650	3.67%	947,334	237,684	2.86%	736,832	27,182	(210,502)	2.69%	693,129	(16,521)	(254,205)	(43,703)
346.00	Miscellaneous Power Plant Equip	750,123	3.18%	23,854	4.00%	29,995	6,141	3.14%	23,571	(283)	(6,424)	2.91%	21,858	(1,996)	(8,137)	(1,713)
	<i>Total</i>	<i>278,794,112</i>	<i>4.63%</i>	<i>12,917,848</i>	<i>5.34%</i>	<i>14,878,848</i>	<i>1,961,000</i>	<i>4.17%</i>	<i>11,636,570</i>	<i>(1,281,278)</i>	<i>(3,242,278)</i>	<i>4.40%</i>	<i>12,257,253</i>	<i>(660,595)</i>	<i>(2,621,595)</i>	<i>620,683</i>
<i>Martin Unit 8</i>																
341.00	Structures and Improvements	24,729,500	2.42%	598,454	2.78%	687,188	88,734	2.40%	592,302	(6,152)	(94,886)	2.37%	585,282	(13,172)	(101,906)	(7,020)
342.00	Fuel Holders, Producers, and Accessories	11,426,633	2.70%	308,519	2.98%	340,266	31,747	2.55%	291,839	(16,680)	(48,427)	2.52%	287,583	(20,936)	(52,683)	(4,256)
343.00	Prime Movers - General	326,665,682	3.37%	11,008,633	3.98%	13,000,249	1,991,616	2.93%	9,571,956	(1,436,677)	(3,428,293)	3.40%	11,094,197	85,564	(1,906,052)	1,522,241
343.21	Prime Movers - Capital Spare Parts	254,305,508	7.76%	19,734,107	6.47%	16,455,521	(3,278,586)	6.67%	16,952,005	(2,782,102)	496,484	6.46%	16,431,568	(3,302,539)	(23,953)	(520,437)
344.00	Generators	46,627,174	2.64%	1,230,957	3.41%	1,591,282	360,325	2.60%	1,211,345	(19,612)	(379,937)	2.91%	1,356,426	125,469	(234,856)	145,081
345.00	Accessory Electric Equipment	52,367,446	2.61%	1,366,790	2.84%	1,489,414	122,624	2.43%	1,270,863	(95,927)	(218,551)	2.41%	1,260,634	(106,156)	(128,780)	(10,229)
346.00	Miscellaneous Power Plant Equip	5,238,253	2.66%	139,338	2.80%	146,532	7,194	2.50%	131,009	(8,329)	(15,523)	2.36%	123,561	(15,777)	(22,971)	(7,448)
	<i>Total</i>	<i>721,360,196</i>	<i>4.77%</i>	<i>34,386,799</i>	<i>4.67%</i>	<i>33,710,452</i>	<i>(676,347)</i>	<i>4.16%</i>	<i>30,021,319</i>	<i>(4,365,480)</i>	<i>(3,689,133)</i>	<i>4.32%</i>	<i>31,139,251</i>	<i>(3,247,548)</i>	<i>(2,571,201)</i>	<i>1,117,932</i>
<i>Total Martin Combined Cycle Plant</i>		<i>1,623,572,289</i>	<i>4.29%</i>	<i>69,579,589</i>	<i>4.28%</i>	<i>69,528,758</i>	<i>(50,831)</i>	<i>3.77%</i>	<i>61,235,526</i>	<i>(8,344,063)</i>	<i>(8,293,232)</i>	<i>3.74%</i>	<i>60,769,120</i>	<i>(8,810,469)</i>	<i>(8,759,638)</i>	<i>(466,406)</i>
<i>Sanford Combined Cycle Plant</i>																
<i>Sanford Common</i>																
341.00	Structures and Improvements	85,963,899	2.40%	2,063,134	3.21%	2,759,475	696,341	2.49%	2,140,027	76,893	(619,448)	2.69%	2,312,799	249,665	(446,676)	172,772
342.00	Fuel Holders, Producers, and Accessories	88,462	2.33%	2,061	4.58%	4,052	1,991	2.50%	2,208	147	(1,844)	3.81%	3,373	1,312	(679)	1,165
343.00	Prime Movers - General	16,673,265	7.96%	1,327,192	5.00%	833,561	(493,631)	3.1%	552,603	(775,129)	(281,498)	4.19%	698,369	(628,823)	(135,192)	146,306
343.21	Prime Movers - Capital Spare Parts	51,959,134	8.64%	4,489,269	4.74%	2,463,713	(2,025,556)	6.67%	3,463,596	(1,025,673)	999,883	4.73%	2,456,917	(2,032,352)	(6,796)	(1,006,679)
344.00	Generators	202,507	3.36%	6,804	3.78%	7,650	846	2.87%	5,815	(989)	(1,835)	3.16%	6,392	(412)	(1,258)	577
345.00	Accessory Electric Equipment	14,883,571	3.06%	455,437	4.54%	676,129	220,692	3.22%	479,194	23,757	(196,935)	3.75%	558,423	102,986	(117,706)	79,229
346.00	Miscellaneous Power Plant Equip	2,668,353	2.81%	74,981	3.45%	91,990	17,009	2.71%	72,330	(2,651)	(19,660)	2.86%	76,295	1,314	(15,695)	3,965
	<i>Total</i>	<i>172,439,191</i>	<i>4.88%</i>	<i>8,418,878</i>	<i>3.96%</i>	<i>6,836,570</i>	<i>(1,582,308)</i>	<i>3.89%</i>	<i>6,715,233</i>	<i>(1,703,645)</i>	<i>(121,337)</i>	<i>3.54%</i>	<i>6,112,568</i>	<i>(2,306,310)</i>	<i>(724,002)</i>	<i>(602,665)</i>
<i>Sanford Unit 4</i>																
341.00	Structures and Improvements	7,639,494	2.39%	182,584	2.07%	157,878	(24,706)	2.21%	168,982	(13,602)	11,104	1.75%	133,886	(48,698)	(23,992)	(35,096)
342.00	Fuel Holders, Producers, and Accessories	1,982,945	2.51%	49,772	4.25%	84,220	34,448	3.15%	62,530	12,758	(21,690)	3.52%	69,861	20,089	(14,359)	7,331
343.00	Prime Movers - General	290,806,520	4.00%	11,632,261	4.18%	12,153,618	521,357	3.14%	9,140,344	(2,491,917)	(3,013,274)	3.50%	10,187,987	(1,444,274)	(1,965,631)	1,047,643
343.21	Prime Movers - Capital Spare Parts	189,258,727	8.64%	16,351,954	5.96%	11,286,606	(5,065,348)	6.67%	12,615,987	(3,735,967)	1,329,381	5.96%	11,270,366	(5,081,588)	(16,240)	(1,345,621)
344.00	Generators	40,300,942	2.89%	1,164,697	3.63%	1,461,942	297,245	2.82%	1,136,178	(28,519)	(325,764)	3.04%	1,226,021	61,324	(235,921)	89,843
345.00	Accessory Electric Equipment	36,691,488	2.49%	913,618	3.22%	1,180,895	267,277	2.53%	929,724	16,106	(251,171)	2.68%	983,585	69,967	(197,130)	53,861
346.00	Miscellaneous Power Plant Equip	3,463,144	2.58%	89,349	2.73%	94,502	5,153	2.48%	85,863	(3,486)	(8,639)	2.27%	78,455	(10,894)	(16,047)	(7,408)
	<i>Total</i>	<i>570,143,260</i>	<i>5.33%</i>	<i>30,384,235</i>	<i>4.63%</i>	<i>26,419,661</i>	<i>(3,964,574)</i>	<i>4.23%</i>	<i>24,139,608</i>	<i>(6,244,627)</i>	<i>(2,280,053)</i>	<i>4.20%</i>	<i>23,950,161</i>	<i>(6,434,074)</i>	<i>(2,469,500)</i>	<i>(189,447)</i>
<i>Sanford Unit 5</i>																
341.00	Structures and Improvements	7,460,852	2.42%	180,553	2.71%	202,020	21,467	2.26%	168,915	(11,638)	(33,105)	2.26%	168,962	(11,591)	(33,058)	47
342.00	Fuel Holders, Producers, and Accessories	982,324	2.44%	23,969	3.45%	33,866	9,897	2.61%	25,671	1,702	(8,195)	2.84%	27,884	3,915	(5,982)	2,213
343.00	Prime Movers - General	293,465,352	4.12%	12,090,773	4.17%	12,246,143	155,370	3.13%	9,193,069	(2,897,704)	(3,053,074)	3.47%	10,178,030	(1,912,743)	(2,068,113)	984,961
343.21	Prime Movers - Capital Spare Parts	205,264,752	8.58%	17,611,716	6.20%	12,724,664	(4,887,052)	6.67%	13,682,948	(3,928,768)	958,284	6.17%	12,669,420	(4,942,296)	(55,244)	(1,013,528)
344.00	Generators	34,199,440	2.81%	961,004	3.33%	1,138,659	177,655	2.66%	911,065	(49,939)	(227,594)	2.78%	949,143	(11,861)	(189,516)	38,078
345.00	Accessory Electric Equipment	33,554,725	2.56%	859,001	3.30%	1,108,958	249,957	2.54%	852,913	(6,088)	(256,045)	2.73%	915,384	56,383	(193,574)	62,471
346.00	Miscellaneous Power Plant Equip	2,851,191	2.65%	75,557	2.87%	81,906	6,349	2.47%	70,492	(5,065)	(11,414)	2.36%	67,377	(8,180)	(14,529)	(3,115)
	<i>Total</i>	<i>577,778,635</i>	<i>5.50%</i>	<i>31,802,571</i>	<i>4.77%</i>	<i>27,536,216</i>	<i>(4,266,355)</i>	<i>4.31%</i>	<i>24,905,073</i>	<i>(6,897,498)</i>	<i>(2,631,143)</i>	<i>4.32%</i>	<i>24,976,200</i>	<i>(6,826,371)</i>	<i>(2,560,016)</i>	<i>71,127</i>
<i>Total Sanford Combined Cycle Plant</i>		<i>1,320,361,087</i>	<i>5.35%</i>	<i>70,605,684</i>	<i>4.60%</i>	<i>60,792,447</i>	<i>(9,813,237)</i>	<i>4.22%</i>	<i>55,759,914</i>	<i>(14,845,770)</i>	<i>(5,032,533)</i>	<i>4.17%</i>	<i>55,038,929</i>	<i>(15,566,755)</i>	<i>(5,753,518)</i>	<i>(720,985)</i>
<i>Turkey Point Combined Cycle Plant</i>																
<i>Turkey Point Unit 5</i>																
341.00	Structures and Improvements	53,949,216	2.33%	1,257,017	2.97%	1,602,301	345,284	2.51%	1,353,116	96,099	(249,185)	2.56%	1,380,170	123,153	(222,131)	27,054
342.00	Fuel Holders, Producers, and Accessories	12,524,956	2.59%	324,396	2.68%	336,183	11,787	2.52%	315,192	(9,204)	(20,991)	2.30%	287,832	(36,564)	(48,351)	(27,360)
343.00	Prime Movers - General	336,350,551	3.28%	11,032,298	4.06%	13,660,356	2,628,058	2.91%	9,788,077	(1,244,221)	(3,872,279)	3.51%	11,814,217	781,919	(1,846,139)	2,026,140
343.21	Prime Movers - Capital Spare Parts	211,449,307	7.77%	16,429,611	6.61%	13,985,815	(2,443,796)	6.67%	14,095,211	(2,334,400)	109,396	6.61%	13,985,815	(2,443,796)	0	(109,396)
344.00	Generators	39,828,219	2.68%	1,067,396	4.59%	1,828,786	761,390	2.57%	1,023,554	(44,842)	(805,232)	3.95%	1,575,046	507,650	(253,740)	551,492
345.00	Accessory Electric Equipment	53,740,830	2.51%	1,348,895	2.66%	1,431,771	82,876	2.41%	1,296,099	(52,796)	(135,672)	2.29%	1,228,517	(120,378)	(203,254)	(67,582)
346.00	Miscellaneous Power Plant Equip	13,739,187	2.76%	379,202	2.92%	401,013	21,811	2.48%	340,586	(38,616)	(60,427)	2.50%	342,842	(36,360)	(58,171)	2,256
	<i>Total</i>	<i>721,582,265</i>	<i>4.41%</i>	<i>31,838,815</i>	<i>4.61%</i>	<i>33,246,225</i>	<i>1,407,410</i>	<i>3.91%</i>	<i>28,211,835</i>	<i>(3,626,980)</i>	<i>(5,034,390)</i>	<i>4.24%</i>	<i>30,614,439</i>	<i>(1,224,376)</i>	<i>(2,631,786)</i>	<i>2,402,604</i>
<i>Total Turkey Point Combined Cycle Plant</i>		<i>721,582,265</i>	<i>4.41%</i>	<i>31,838,815</i>	<i>4.61%</i>	<i>33,246,225</i>	<i>1,407,410</i>	<i>3.91%</i>	<i>28,211,835</i>	<i>(3,626,980)</i>	<i>(5,034,390)</i>	<i>4.24%</i>	<i>30,614,439</i>	<i>(1,224,376)</i>	<i>(2,631,786)</i>	<i>2,402,604</i>
<i>West County Combined Cycle Plant</i>																

Florida Power & Light Company
Table 1: Summary of Accrual Rates and Annual Accrual Amounts
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	12/31/21 Plant in Service (C)	Current Approved		Allis NWA-1 Proposal			Ferguson KF-3(B) Proposal				OPC Proposal			Difference from Ferguson KF-3(B) (Q)	
			Accrual Rate (D)	Accrual Amount (E)	Accrual Rate (F)	Accrual Amount (G)	Difference from Current (H)	Accrual Rate (I)	Accrual Amount (J)	Difference from Current (K)	Difference from Allis NWA-1 (L)	Accrual Rate (M)	Accrual Amount (N)	Difference from Current (O)		Difference from Allis NWA-1 (P)
<i>West County Common</i>																
341.00	Structures and Improvements	77,913,221	2.61%	2,033,535	3.03%	2,358,606	325,071	2.46%	1,914,160	(119,375)	(444,446)	2.66%	2,075,095	41,560	(283,511)	160,935
342.00	Fuel Holders, Producers, and Accessories	8,611,780	2.89%	248,880	3.06%	263,725	14,845	2.74%	235,756	(13,124)	(27,969)	2.68%	230,541	(18,339)	(33,184)	(5,215)
343.00	Prime Movers - General	28,434,944	3.26%	926,979	3.54%	1,005,883	78,904	2.96%	842,178	(84,801)	(163,705)	3.12%	886,938	(40,041)	(118,945)	44,760
343.21	Prime Movers - Capital Spare Parts	154,364,008	7.51%	11,592,737	5.40%	8,335,897	(3,256,840)	6.67%	10,289,905	(1,302,832)	1,954,008	5.39%	8,324,556	(3,268,181)	(11,341)	(1,965,349)
344.00	Generators			0		0	0	0.00%	0	0	0	0.00%	0	0	0	0
345.00	Accessory Electric Equipment	15,569,195	2.92%	454,620	3.16%	492,364	37,744	2.57%	399,927	(54,693)	(92,437)	2.76%	429,947	(24,673)	(62,417)	30,020
346.00	Miscellaneous Power Plant Equip	2,045,750	2.93%	59,940	3.13%	64,062	4,122	2.59%	52,896	(7,044)	(11,166)	2.73%	55,896	(4,044)	(8,166)	3,000
	<i>Total</i>	286,938,898	5.34%	15,316,693	4.36%	12,520,537	(2,796,156)	4.79%	13,734,822	(1,581,871)	1,214,285	4.18%	12,002,973	(3,313,720)	(517,564)	(1,731,849)
<i>West County Unit 1</i>																
341.00	Structures and Improvements	80,928,149	2.69%	2,176,967	2.95%	2,387,834	210,867	2.40%	1,944,236	(232,731)	(443,598)	2.57%	2,079,485	(97,482)	(308,349)	135,249
342.00	Fuel Holders, Producers, and Accessories	17,873,154	3.15%	563,004	3.02%	539,740	(23,264)	2.56%	457,483	(105,521)	(82,257)	2.62%	467,406	(95,598)	(72,334)	9,923
343.00	Prime Movers - General	306,048,983	3.92%	11,997,120	3.66%	11,191,944	(805,176)	2.77%	8,476,618	(3,520,502)	(2,715,326)	3.20%	9,808,717	(2,188,403)	(1,383,227)	1,332,099
343.21	Prime Movers - Capital Spare Parts	163,650,416	11.80%	19,310,749	7.41%	12,120,380	(7,190,369)	6.67%	10,908,937	(8,401,812)	(1,211,443)	7.40%	12,102,839	(7,207,910)	(17,541)	1,193,902
344.00	Generators	52,265,429	2.87%	1,500,018	2.97%	1,552,687	52,669	2.50%	1,306,829	(193,189)	(245,858)	2.60%	1,359,152	(140,866)	(193,535)	52,323
345.00	Accessory Electric Equipment	75,655,440	2.85%	2,156,180	2.92%	2,209,927	53,747	2.43%	1,840,690	(315,490)	(369,237)	2.54%	1,917,978	(238,202)	(291,949)	77,288
346.00	Miscellaneous Power Plant Equip	8,709,638	3.03%	263,902	2.86%	249,341	(14,561)	2.44%	212,704	(51,198)	(36,637)	2.48%	215,634	(48,268)	(33,707)	2,930
	<i>Total</i>	705,131,208	5.38%	37,967,941	4.29%	30,251,853	(7,716,088)	3.57%	25,147,497	(12,820,444)	(5,104,356)	3.96%	27,951,211	(10,016,730)	(2,300,642)	2,809,714
<i>West County Unit 2</i>																
341.00	Structures and Improvements	33,744,239	2.77%	934,715	2.93%	987,025	52,310	2.36%	797,874	(136,841)	(189,151)	2.55%	859,942	(74,773)	(127,083)	62,068
342.00	Fuel Holders, Producers, and Accessories	7,322,181	3.44%	251,883	3.09%	226,044	(25,839)	2.53%	185,086	(66,797)	(40,958)	2.67%	195,787	(56,096)	(30,257)	10,701
343.00	Prime Movers - General	252,418,457	3.41%	8,607,469	3.81%	9,613,009	1,005,540	2.75%	6,929,392	(1,678,077)	(2,683,617)	3.34%	8,423,584	(183,885)	(1,189,425)	1,494,192
343.21	Prime Movers - Capital Spare Parts	162,000,016	9.16%	14,857,521	10.58%	17,155,087	2,297,566	6.67%	10,812,253	(4,045,268)	(6,342,834)	10.56%	17,122,285	2,264,764	(32,802)	6,310,032
344.00	Generators	43,303,715	2.89%	1,251,477	2.92%	1,263,534	12,057	2.47%	1,068,648	(182,829)	(194,886)	2.56%	1,106,901	(144,576)	(156,633)	38,253
345.00	Accessory Electric Equipment	31,129,940	2.88%	896,542	2.88%	895,843	(699)	2.40%	746,818	(149,724)	(49,025)	2.50%	777,936	(118,606)	(117,907)	31,118
346.00	Miscellaneous Power Plant Equip	11,726,021	3.08%	361,161	2.80%	328,199	(32,962)	2.42%	284,327	(76,834)	(43,872)	2.42%	284,014	(77,147)	(44,185)	(313)
	<i>Total</i>	541,844,568	5.01%	27,160,770	5.62%	30,468,741	3,307,971	3.84%	20,824,398	(6,336,372)	(9,644,343)	5.31%	28,770,449	1,609,679	(1,698,292)	7,946,051
<i>West County Unit 3</i>																
341.00	Structures and Improvements	56,293,170	2.64%	1,486,140	2.94%	1,655,618	169,478	2.41%	1,356,015	(130,125)	(299,603)	2.58%	1,454,796	(31,344)	(200,822)	98,781
342.00	Fuel Holders, Producers, and Accessories	12,189,194	3.15%	383,960	3.15%	383,643	(317)	2.56%	312,130	(71,830)	(71,513)	2.75%	335,592	(48,368)	(48,051)	23,462
343.00	Prime Movers - General	529,109,010	3.23%	17,090,221	3.57%	18,899,783	1,809,562	2.75%	14,531,851	(2,558,370)	(4,367,932)	3.16%	16,725,532	(364,689)	(2,174,251)	2,193,681
343.21	Prime Movers - Capital Spare Parts	151,749,114	8.48%	12,868,325	7.49%	11,361,568	(1,506,757)	6.67%	10,115,596	(2,752,729)	(1,245,972)	7.48%	11,345,125	(1,523,200)	(16,444)	1,229,529
344.00	Generators	76,288,988	2.76%	2,105,576	2.98%	2,270,708	165,132	2.62%	1,920,135	(185,441)	(350,573)	2.63%	2,005,643	(99,933)	(265,065)	85,508
345.00	Accessory Electric Equipment	61,989,752	2.74%	1,698,519	2.98%	1,846,599	148,080	2.44%	1,514,333	(184,186)	(332,266)	2.61%	1,618,111	(80,408)	(228,488)	103,778
346.00	Miscellaneous Power Plant Equip	14,488,118	1.33%	192,692	2.12%	307,566	114,874	2.45%	354,269	161,577	46,703	1.85%	268,680	75,988	(38,886)	(85,589)
	<i>Total</i>	902,107,345	3.97%	35,825,432	4.07%	36,725,485	900,053	3.34%	30,104,329	(5,721,103)	(6,621,156)	3.74%	33,753,479	(2,071,953)	(2,972,006)	3,649,150
	Total West County Combined Cycle Plant	2,436,022,020	4.77%	116,270,836	4.51%	109,966,616	(6,304,220)	3.69%	89,811,046	(26,459,790)	(20,155,570)	4.21%	102,478,112	(13,792,724)	(7,488,504)	12,667,066
<i>Cape Canaveral Combined Cycle Plant</i>																
<i>Cape Canaveral</i>																
341.00	Structures and Improvements	87,006,437	2.69%	2,340,473	2.88%	2,508,872	168,399	2.37%	2,060,484	(279,989)	(448,388)	2.56%	2,224,368	(116,105)	(284,504)	163,884
342.00	Fuel Holders, Producers, and Accessories	48,986,357	2.97%	1,454,895	2.87%	1,404,138	(50,757)	2.51%	1,228,167	(226,728)	(175,971)	2.53%	1,239,657	(215,238)	(164,481)	11,490
343.00	Prime Movers - General	416,034,251	2.96%	12,314,614	3.67%	15,250,577	2,935,963	2.69%	11,188,189	(1,126,425)	(4,062,388)	3.27%	13,624,405	1,309,791	(1,626,172)	2,436,216
343.21	Prime Movers - Capital Spare Parts	199,391,513	6.93%	13,817,832	7.90%	15,755,180	1,937,348	6.67%	13,291,438	(526,394)	(2,463,742)	7.89%	15,733,448	1,915,616	(21,732)	2,442,010
344.00	Generators	72,806,013	2.81%	2,045,849	2.92%	2,125,781	79,932	2.47%	1,796,081	(249,768)	(329,700)	2.60%	1,894,824	(151,025)	(230,957)	98,743
345.00	Accessory Electric Equipment	119,379,431	2.81%	3,354,562	2.85%	3,405,708	51,146	2.40%	2,862,628	(491,934)	(543,080)	2.52%	3,013,311	(341,251)	(392,397)	150,683
346.00	Miscellaneous Power Plant Equip	10,182,154	2.98%	303,428	3.09%	314,834	11,406	2.41%	245,426	(58,002)	(69,408)	2.73%	277,489	(25,939)	(37,345)	32,063
	<i>Total</i>	953,786,155	3.74%	35,631,653	4.27%	40,765,090	5,133,437	3.43%	32,672,413	(2,959,240)	(8,092,677)	3.98%	38,007,502	2,375,849	(2,757,588)	5,335,089
	Total Cape Canaveral Combined Cycle Plant	953,786,155	3.74%	35,631,653	4.27%	40,765,090	5,133,437	3.43%	32,672,413	(2,959,240)	(8,092,677)	3.98%	38,007,502	2,375,849	(2,757,588)	5,335,089
<i>Riviera Combined Cycle Plant</i>																
<i>Riviera</i>																
341.00	Structures and Improvements	82,860,776	2.58%	2,137,808	2.84%	2,353,399	215,591	2.37%	1,963,776	(174,032)	(389,623)	2.53%	2,095,401	(42,407)	(257,998)	131,625
342.00	Fuel Holders, Producers, and Accessories	60,981,844	2.86%	1,744,081	2.96%	1,805,159	61,078	2.54%	1,551,761	(192,320)	(253,398)	2.62%	1,600,473	(143,608)	(204,686)	48,712
343.00	Prime Movers - General	520,328,353	2.99%	15,557,818	3.64%	18,932,680	3,374,862	2.70%	14,064,532	(1,493,286)	(4,868,148)	3.26%	16,986,330	1,428,512	(1,946,350)	2,921,798
343.21	Prime Movers - Capital Spare Parts	142,604,521	7.04%	10,039,358	7.72%	11,006,849	967,491	6.67%	9,506,017	(533,341)	(1,500,832)	7.72%	11,006,849	967,491	0	1,500,832
344.00	Generators	87,055,237	2.74%	2,385,313	2.92%	2,540,913	155,600	2.48%	2,160,337	(224,976)	(380,576)	2.61%	2,272,127	(113,186)	(268,786)	111,790
345.00	Accessory Electric Equipment	86,332,820	2.72%	2,348,253	2.83%	2,440,768	92,515	2.40%	2,075,087	(273,166)	(365,681)	2.51%	2,168,098	(180,155)	(272,670)	93,011
346.00	Miscellaneous Power Plant Equip	12,206,258	2.67%	325,907	2.82%	343,704	17,797	2.41%	294,719	(31,188)	(48,985)	2.49%	304,182	(21,725)	(39,522)	9,463
	<i>Total</i>	992,369,809	3.48%	34,538,538	3.97%	39,423,472	4,884,934	3.19%	31,616,229	(2,922,309)	(7,807,243)	3.67%	36,433,460	1,894,922	(2,990,012)	4,817,231

Florida Power & Light Company
 Table 1: Summary of Accrual Rates and Annual Accrual Amounts
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	12/31/21 Plant in Service	Current Approved			Allis NWA-1 Proposal			Ferguson KF-3(B) Proposal			OPC Proposal			Difference from Ferguson KF- 3(B)	
			Accrual Rate	Accrual Amount	Difference from Current	Accrual Rate	Accrual Amount	Difference from Current	Accrual Rate	Accrual Amount	Difference from Current	Accrual Rate	Accrual Amount	Difference from Current		Difference from Allis NWA-1
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)
Total Riviera Combined Cycle Plant			3.48%	34,538,538	3.97%	39,423,472	4,884,934	3.19%	31,616,229	(2,922,309)	(7,807,243)	3.67%	36,433,460	1,894,922	(2,990,012)	4,817,231
<i>Pt. Everglades Combined Cycle Plant</i>																
<i>Pt. Everglades</i>																
341.00	Structures and Improvements	115,652,361	2.64%	3,053,222	2.80%	3,242,831	189,609	2.34%	2,707,347	(345,875)	(535,484)	2.51%	2,906,940	(146,282)	(335,891)	199,593
342.00	Fuel Holders, Producers, and Accessories	44,972,611	2.90%	1,304,206	2.86%	1,288,150	(16,056)	2.50%	1,123,929	(180,277)	(164,221)	2.56%	1,150,681	(153,525)	(137,469)	26,752
343.00	Prime Movers - General	598,730,639	2.99%	17,902,046	3.34%	19,998,214	2,096,168	2.68%	16,044,208	(1,857,838)	(3,954,006)	3.02%	18,072,603	170,557	(1,925,611)	2,028,395
343.21	Prime Movers - Capital Spare Parts	203,942,736	7.11%	14,500,329	7.43%	15,143,388	643,059	6.67%	13,594,823	(905,506)	(1,548,565)	7.42%	15,122,785	622,456	(20,603)	1,527,962
344.00	Generators	97,561,241	2.73%	2,663,422	2.95%	2,876,447	213,025	2.46%	2,401,069	(262,353)	(475,378)	2.66%	2,591,030	(72,392)	(285,417)	189,961
345.00	Accessory Electric Equipment	98,951,249	2.74%	2,711,264	2.83%	2,801,598	90,334	2.39%	2,364,996	(346,268)	(436,602)	2.53%	2,507,370	(203,894)	(294,228)	142,374
346.00	Miscellaneous Power Plant Equip	14,414,470	2.87%	413,695	2.77%	398,845	(14,850)	2.40%	345,714	(67,981)	(53,131)	2.47%	355,708	(57,987)	(43,137)	9,994
Total			3.62%	42,548,184	3.90%	45,749,473	3,201,289	3.29%	38,582,086	(3,966,098)	(7,167,387)	3.64%	42,707,117	158,933	(3,042,356)	4,125,031
Total Pt. Everglades Combined Cycle Plant			3.62%	42,548,184	3.90%	45,749,473	3,201,289	3.29%	38,582,086	(3,966,098)	(7,167,387)	3.64%	42,707,117	158,933	(3,042,356)	4,125,031
<i>Okeechobee Combined Cycle Plant</i>																
<i>Okeechobee</i>																
341.00	Structures and Improvements	91,902,661	2.64%	2,426,230	2.76%	2,539,004	112,774	2.35%	2,156,528	(269,702)	(382,476)	2.50%	2,296,175	(130,055)	(242,829)	139,647
342.00	Fuel Holders, Producers, and Accessories	31,975,789	2.90%	927,298	2.81%	899,004	(28,294)	2.49%	797,107	(130,191)	(101,897)	2.54%	810,705	(116,593)	(88,299)	13,598
343.00	Prime Movers - General	739,073,229	2.99%	22,098,290	3.10%	22,934,488	836,198	2.67%	19,754,657	(2,343,633)	(3,179,831)	2.83%	20,927,290	(1,171,000)	(2,007,198)	1,172,633
343.21	Prime Movers - Capital Spare Parts	153,483,867	7.11%	10,912,703	6.35%	9,740,548	(1,172,155)	6.67%	10,231,235	(681,468)	(490,687)	6.34%	9,727,865	(1,184,838)	(12,683)	(503,370)
344.00	Generators	58,820,524	2.73%	1,605,800	2.86%	1,682,466	76,666	2.45%	1,442,559	(163,241)	(239,907)	2.60%	1,529,822	(75,978)	(152,644)	87,263
345.00	Accessory Electric Equipment	100,547,513	2.74%	2,755,002	2.80%	2,816,857	61,855	2.38%	2,396,125	(358,877)	(420,732)	2.53%	2,545,515	(209,487)	(271,342)	149,390
346.00	Miscellaneous Power Plant Equip	11,269,964	2.87%	323,448	2.61%	294,453	(28,995)	2.39%	268,970	(54,478)	(25,483)	2.35%	265,119	(58,329)	(29,334)	(3,851)
Total			3.46%	41,048,771	3.45%	40,906,820	(141,951)	3.12%	37,047,181	(4,001,590)	(3,859,639)	3.21%	38,102,491	(2,946,280)	(2,804,329)	1,055,310
Total Okeechobee Combined Cycle Plant			3.46%	41,048,771	3.45%	40,906,820	(141,951)	3.12%	37,047,181	(4,001,590)	(3,859,639)	3.21%	38,102,491	(2,946,280)	(2,804,329)	1,055,310
<i>Lansing Smith Combined Cycle Plant</i>																
<i>Lansing Smith Common</i>																
341.00	Structures and Improvements	47,391,460	4.70%	2,227,399	4.75%	2,250,679	23,280	2.57%	1,216,938	(1,010,461)	(1,033,741)	3.93%	1,861,773	(365,626)	(388,906)	644,835
342.00	Fuel Holders, Producers, and Accessories	7,065,623	4.70%	332,084	4.86%	343,513	11,429	2.83%	199,791	(132,293)	(143,722)	4.00%	282,973	(49,111)	(60,540)	83,182
343.00	Prime Movers - General	1,571,194	4.70%	73,846	5.30%	83,211	9,365	3.63%	57,037	(16,809)	(26,174)	4.38%	68,873	(4,973)	(14,338)	11,836
343.21	Prime Movers - Capital Spare Parts						0		0	0	0	0.00%	0	0	0	0
344.00	Generators	7,570,260	4.70%	355,802	5.02%	379,748	23,946	3.08%	233,067	(122,735)	(146,681)	4.15%	314,509	(41,293)	(65,239)	81,442
345.00	Accessory Electric Equipment	13,444,429	4.70%	631,888	4.80%	644,839	12,951	2.70%	363,249	(268,639)	(281,590)	3.95%	531,632	(100,256)	(113,207)	168,383
346.00	Miscellaneous Power Plant Equip	4,882,464	4.70%	229,476	4.93%	240,628	11,152	3.10%	151,145	(78,331)	(89,483)	4.03%	196,952	(32,524)	(43,676)	45,807
Total			4.70%	3,850,495	4.81%	3,942,618	92,123	2.71%	2,221,227	(1,629,268)	(1,721,391)	3.98%	3,256,712	(593,783)	(685,906)	1,035,485
<i>Lansing Smith Unit 3</i>																
341.00	Structures and Improvements	114,609,034	4.70%	5,386,625	5.03%	5,769,870	383,245	3.32%	3,800,048	(1,586,577)	(1,969,822)	4.13%	4,738,037	(648,588)	(1,031,833)	937,989
342.00	Fuel Holders, Producers, and Accessories	3,760,815	4.70%	176,758	4.85%	182,576	5,818	2.84%	106,924	(69,834)	(75,652)	3.99%	150,192	(26,566)	(32,384)	43,268
343.00	Prime Movers - General	109,298,878	4.70%	5,137,047	5.08%	5,556,566	419,519	3.16%	3,459,038	(1,678,009)	(2,097,528)	4.22%	4,617,357	(519,690)	(939,209)	1,158,319
343.21	Prime Movers - Capital Spare Parts	18,187,683	4.70%	854,821	10.49%	1,907,394	1,052,573	6.67%	1,212,391	357,570	(695,003)	10.42%	1,896,018	1,041,197	(11,376)	683,627
344.00	Generators	74,551,855	4.70%	3,503,937	4.79%	3,568,214	64,277	2.61%	1,945,665	(1,558,272)	(1,622,549)	3.97%	2,962,906	(541,031)	(605,308)	1,017,241
345.00	Accessory Electric Equipment	12,166,480	4.70%	571,825	4.79%	582,308	10,483	2.75%	334,342	(237,483)	(247,966)	3.93%	478,742	(93,083)	(103,566)	144,400
346.00	Miscellaneous Power Plant Equip	2,618,732	4.70%	123,080	4.88%	127,911	4,831	3.00%	78,465	(44,615)	(49,446)	4.00%	104,689	(18,391)	(23,222)	26,224
Total			4.70%	15,754,093	5.28%	17,694,839	1,940,746	3.26%	10,936,873	(4,817,220)	(6,579,966)	4.46%	14,947,941	(806,152)	(2,746,898)	4,011,068
Total Lansing Smith Combined Cycle Plant			4.70%	19,604,589	5.19%	21,637,457	2,032,868	3.15%	13,158,100	(6,446,489)	(8,479,357)	4.36%	18,204,653	(1,399,936)	(3,432,804)	5,046,553
<i>Lauderdale Combined Cycle Plant</i>																
<i>Lauderdale Common</i>																
341.00	Structures and Improvements	23,097,005	2.20%	508,134	2.76%	637,477	129,343	2.35%	542,780	34,646	(94,698)	1.03%	238,525	(269,609)	(398,952)	(304,255)
342.00	Fuel Holders, Producers, and Accessories	7,599,139	3.09%	234,813	2.81%	213,536	(21,278)	2.49%	189,219	(45,595)	(24,317)	1.01%	76,729	(158,084)	(136,807)	(112,490)
343.00	Prime Movers - General	922,825	5.20%	47,987	3.10%	28,608	(19,379)	2.67%	24,639	(23,347)	(3,968)	5.90%	54,476	6,489	25,868	29,837
343.21	Prime Movers - Capital Spare Parts	682,756	6.42%	43,833	6.35%	43,355	(478)	6.67%	45,540	1,707	2,185	12.95%	88,449	44,616	45,094	42,909
344.00	Generators						0		0	0	0	0.00%	0	0	0	0
345.00	Accessory Electric Equipment	59,975	1.60%	960	2.80%	1,679	720	2.38%	1,427	468	(252)	0.93%	558	(402)	(1,121)	(869)
346.00	Miscellaneous Power Plant Equip	5,592	3.42%	191	2.61%	146	(45)	2.39%	134	(58)	(12)	1.17%	65	(126)	(81)	(69)
Total			2.58%	835,918	2.86%	924,801	88,883	2.48%	803,738	(32,180)	(121,062)	1.42%	458,802	(377,116)	(465,999)	(344,936)
Total Lauderdale Combined Cycle Plant			2.58%	835,918	2.86%	924,801	88,883	2.48%	803,738	(32,180)	(121,062)	1.42%	458,802	(377,116)	(465,999)	(344,936)

Florida Power & Light Company
Table 1: Summary of Accrual Rates and Annual Accrual Amounts
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	12/31/21 Plant in Service (C)	Current Approved		Allis NWA-1 Proposal			Ferguson KF-3(B) Proposal				OPC Proposal				Difference from Ferguson KF-3(B) (Q)
			Accrual Rate (D)	Accrual Amount (E)	Accrual Rate (F)	Accrual Amount (G)	Difference from Current (H)	Accrual Rate (I)	Accrual Amount (J)	Difference from Current (K)	Difference from Allis NWA-1 (L)	Accrual Rate (M)	Accrual Amount (N)	Difference from Current (O)	Difference from Allis NWA-1 (P)	
Total Combined Cycle Production Plant		12,889,663,091	4.30%	554,048,738	4.33%	557,933,457	3,884,719	3.67%	472,416,460	(81,632,278)	(85,516,996)	3.96%	510,003,896	(44,044,842)	(47,929,561)	37,587,436
Simple Cycle and Peaker Production Plant																
<i>Lauderdale GTS</i>																
341.00	Structures and Improvements	4,817,887	4.18%	201,388	4.20%	202,179	791	5.39%	259,485	58,097	57,306	4.20%	202,179	791	0	(57,306)
342.00	Fuel Holders, Producers, and Accessories	2,084,710	4.73%	98,607	1.93%	40,272	(58,335)	3.51%	73,273	(25,334)	33,001	1.93%	40,272	(58,335)	0	(33,001)
343.00	Prime Movers - General	12,993,184	8.25%	1,071,938	1.72%	223,469	(848,469)	6.56%	852,022	(219,916)	628,553	1.72%	223,469	(848,469)	0	(628,553)
343.22	Prime Movers - Capital Spare Parts			0		0	0		0	0	0	0.00%	0	0	0	0
344.00	Generators	5,032,600	5.66%	284,845	11.66%	586,873	302,028	5.69%	286,243	1,398	(300,630)	11.66%	586,873	302,028	0	300,630
345.00	Accessory Electric Equipment	601,996	6.02%	36,240	2.10%	12,632	(23,608)	3.34%	20,116	(16,124)	7,484	2.10%	12,632	(23,608)	0	(7,484)
346.00	Miscellaneous Power Plant Equip	61,430	6.21%	3,815	0.20%	123	(3,692)	2.83%	1,738	(2,077)	1,615	0.20%	123	(3,692)	0	(1,615)
Total		25,591,808	6.63%	1,696,832	4.16%	1,065,548	(631,284)	5.83%	1,492,877	(203,955)	427,329	4.16%	1,065,548	(631,284)	0	(427,329)
<i>Ft. Myers GTS</i>																
341.00	Structures and Improvements	4,827,985	7.40%	357,271	3.54%	171,097	(186,174)	4.79%	231,117	(126,154)	60,020	3.54%	171,097	(186,174)	0	(60,020)
342.00	Fuel Holders, Producers, and Accessories	3,214,518	7.84%	252,018	0.96%	30,837	(211,181)	3.69%	118,498	(133,520)	87,661	0.96%	30,837	(211,181)	0	(87,661)
343.00	Prime Movers - General	16,953,669	8.22%	1,393,592	4.44%	753,435	(640,157)	6.22%	1,055,252	(338,340)	301,817	4.44%	753,435	(640,157)	0	(301,817)
343.22	Prime Movers - Capital Spare Parts	5,503,644	4.19%	230,603	29.30%	1,612,566	1,381,963	3.29%	181,005	(49,598)	(1,431,561)	29.30%	1,612,566	1,381,963	0	1,431,561
344.00	Generators	8,016,734	8.08%	647,752	6.78%	543,637	(104,115)	5.23%	419,327	(228,425)	(124,310)	6.78%	543,637	(104,115)	0	124,310
345.00	Accessory Electric Equipment	3,133,773	7.77%	243,494	7.69%	241,071	(2,423)	6.38%	199,818	(43,676)	(41,253)	7.69%	241,071	(2,423)	0	41,253
346.00	Miscellaneous Power Plant Equip			0		0	0		0	0	0	0.00%	0	0	0	0
Total		41,650,324	7.50%	3,124,730	8.05%	3,352,643	227,913	5.29%	2,205,017	(919,713)	(1,147,626)	8.05%	3,352,643	227,913	0	1,147,626
<i>Lauderdale Peakers</i>																
341.00	Structures and Improvements	33,546,197	2.69%	902,393	2.93%	983,663	81,270	2.87%	963,373	60,980	(20,290)	2.93%	983,663	81,270	0	20,290
342.00	Fuel Holders, Producers, and Accessories	2,910,893	2.96%	86,162	3.10%	90,104	3,942	2.95%	85,954	(208)	(4,150)	3.10%	90,104	3,942	0	4,150
343.00	Prime Movers - General	115,443,731	3.04%	3,509,489	2.90%	3,352,844	(156,645)	3.13%	3,611,760	102,271	258,916	2.90%	3,352,844	(156,645)	0	(258,916)
343.22	Prime Movers - Capital Spare Parts	141,901,118	2.91%	4,129,323	2.79%	3,954,143	(175,180)	2.72%	3,857,343	(271,980)	(96,800)	2.79%	3,954,143	(175,180)	0	96,800
344.00	Generators	57,967,779	2.79%	1,617,301	3.00%	1,740,070	122,769	2.93%	1,697,429	80,128	(42,641)	3.00%	1,740,070	122,769	0	42,641
345.00	Accessory Electric Equipment	47,764,939	2.80%	1,337,418	2.87%	1,373,115	35,697	2.84%	1,357,819	20,401	(15,296)	2.87%	1,373,115	35,697	0	15,296
346.00	Miscellaneous Power Plant Equip	1,201,369	2.93%	35,200	3.97%	47,692	(12,492)	2.90%	34,856	(344)	(12,836)	3.97%	47,692	(12,492)	0	12,836
Total		400,736,026	2.90%	11,617,287	2.88%	11,541,631	(75,656)	2.90%	11,608,534	(8,753)	66,903	2.88%	11,541,631	(75,656)	0	(66,903)
<i>Ft. Myers Peakers</i>																
341.00	Structures and Improvements	6,787,562	2.69%	182,585	2.70%	183,142	557	2.82%	191,685	9,100	8,543	2.70%	183,142	557	0	(8,543)
342.00	Fuel Holders, Producers, and Accessories	1,947,602	2.96%	57,649	2.48%	48,245	(9,404)	2.97%	57,888	239	9,643	2.48%	48,245	(9,404)	0	(9,643)
343.00	Prime Movers - General	39,240,895	3.04%	1,192,923	2.21%	866,275	(326,648)	3.15%	1,236,713	43,790	370,438	2.21%	866,275	(326,648)	0	(370,438)
343.22	Prime Movers - Capital Spare Parts	79,597,867	2.91%	2,316,298	2.52%	2,008,237	(308,061)	2.73%	2,170,110	(146,188)	161,873	2.52%	2,008,237	(308,061)	0	(161,873)
344.00	Generators	16,650,606	2.79%	464,552	3.16%	525,473	60,921	2.96%	492,450	27,898	(33,023)	3.16%	525,473	60,921	0	33,023
345.00	Accessory Electric Equipment	19,893,910	2.80%	557,029	2.81%	559,324	2,295	2.84%	564,929	7,900	5,605	2.81%	559,324	2,295	0	(5,605)
346.00	Miscellaneous Power Plant Equip	1,011,200	2.93%	29,628	2.79%	28,217	(1,411)	2.88%	29,111	(517)	894	2.79%	28,217	(1,411)	0	(894)
Total		165,129,643	2.91%	4,800,665	2.55%	4,218,913	(581,752)	2.87%	4,742,886	(57,779)	523,973	2.55%	4,218,913	(581,752)	0	(523,973)
<i>Lansing Smith Unit A</i>																
341.00	Structures and Improvements	1,341,023	6.30%	84,484	1.39%	18,638	(65,846)	6.17%	82,738	(1,746)	64,100	1.39%	18,638	(65,846)	0	(64,100)
342.00	Fuel Holders, Producers, and Accessories	698,676	6.30%	44,017	1.12%	7,823	(36,194)	4.97%	34,727	(9,290)	26,904	1.12%	7,823	(36,194)	0	(26,904)
343.00	Prime Movers - General	2,601,840	6.30%	163,916	1.51%	39,374	(124,542)	6.72%	174,797	10,881	135,423	1.51%	39,374	(124,542)	0	(135,423)
343.22	Prime Movers - Capital Spare Parts			0		0	0		0	0	0	0.00%	0	0	0	0
344.00	Generators	3,497,641	6.30%	220,351	0.66%	23,028	(197,323)	2.92%	102,128	(118,223)	79,100	0.66%	23,028	(197,323)	0	(79,100)
345.00	Accessory Electric Equipment	3,288,728	6.30%	207,190	0.97%	31,768	(175,422)	4.29%	141,077	(66,113)	109,309	0.97%	31,768	(175,422)	0	(109,309)
346.00	Miscellaneous Power Plant Equip	43,197	6.30%	2,721	1.37%	593	(2,128)	6.09%	2,631	(90)	2,038	1.37%	593	(2,128)	0	(2,038)
Total		11,471,105	6.30%	722,680	1.06%	121,224	(601,456)	4.69%	538,098	(184,582)	416,874	1.06%	121,224	(601,456)	0	(416,874)
<i>Crist Combustion Turbines</i>																
341.00	Structures and Improvements	58,572,694	2.69%	1,575,605	2.79%	1,635,757	60,152	2.76%	1,614,263	38,658	(21,494)	2.79%	1,635,757	60,152	0	21,494
342.00	Fuel Holders, Producers, and Accessories	2,476,706	2.96%	73,310	2.94%	72,866	(444)	2.91%	72,042	(1,268)	(824)	2.94%	72,866	(444)	0	824
343.00	Prime Movers - General	101,819,362	3.04%	3,095,309	3.13%	3,189,830	94,521	3.10%	3,156,400	61,091	(33,430)	3.13%	3,189,830	94,521	0	33,430
343.22	Prime Movers - Capital Spare Parts	124,755,642	2.91%	3,630,389	2.75%	3,428,477	(201,912)	2.71%	3,376,886	(253,503)	(51,591)	2.75%	3,428,477	(201,912)	0	(51,591)
344.00	Generators	50,717,466	2.79%	1,415,017	2.92%	1,482,141	67,124	2.89%	1,464,467	49,450	(17,674)	2.92%	1,482,141	67,124	0	17,674
345.00	Accessory Electric Equipment	41,828,382	2.80%	1,171,195	2.82%	1,180,873	9,678	2.78%	1,164,753	(6,442)	(16,120)	2.82%	1,180,873	9,678	0	16,120
346.00	Miscellaneous Power Plant Equip	1,040,153	2.93%	30,476	2.85%	29,660	(816)	2.82%	29,310	(1,166)	(350)	2.85%	29,660	(816)	0	350
Total		381,210,404	2.88%	10,991,302	2.89%	11,019,604	28,302	2.85%	10,878,121	(113,181)	(141,483)	2.89%	11,019,604	28,302	0	141,483
<i>Crist Pipeline</i>																
342.00	Fuel Holders, Producers, and Accessories	129,849,748	2.96%	3,843,553	2.82%	3,666,634	(176,919)	2.85%	3,699,386	(144,167)	32,752	2.82%	3,666,634	(176,919)	0	(32,752)
Total		129,849,748	2.96%	3,843,553	2.82%	3,666,634	(176,919)	2.85%	3,699,386	(144,167)	32,752	2.82%	3,666,634	(176,919)	0	(32,752)

Florida Power & Light Company
 Table 1: Summary of Accrual Rates and Annual Accrual Amounts
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	Current Approved														Allis NWA-1 Proposal				Ferguson KF-3(B) Proposal				OPC Proposal				Difference from Ferguson KF-3(B)		
		12/31/21 Plant in Service		Accrual Rate		Accrual Amount		Accrual Rate		Accrual Amount		Difference from Current		Accrual Rate		Accrual Amount		Difference from Current		Difference from Allis NWA-1		Accrual Rate		Accrual Amount		Difference from Current			Difference from Allis NWA-1	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)												
Pea Ridge Units 1 through 3																														
341.00	Structures and Improvements						0				0		0.00%	0		0		0		0		0.00%	0		0		0		0	
342.00	Fuel Holders, Producers, and Accessories						0				0		0.00%	0		0		0		0		0.00%	0		0		0		0	
343.00	Prime Movers - General	6,828,011			11.50%	785,221			0.99%	67,869	(717,352)		4.41%	300,776	(484,445)	232,907		0.99%	67,869	(717,352)		0.99%	67,869		0		0		(232,907)	
343.22	Prime Movers - Capital Spare Parts						0				0		0.00%	0		0		0.00%	0		0		0.00%	0		0		0		0
344.00	Generators	3,124,353			11.50%	359,301			0.97%	30,186	(329,115)		4.29%	134,016	(225,285)	103,830		0.97%	30,186	(329,115)		0.97%	30,186		0		0		(103,830)	
345.00	Accessory Electric Equipment	1,887,475			11.50%	217,060			3.87%	72,993	(144,067)		17.16%	323,884	106,824	250,891		3.87%	72,993	(144,067)		3.87%	72,993		0		0		(250,891)	
346.00	Miscellaneous Power Plant Equip						0				0		0.00%	0		0		0.00%	0		0		0.00%	0		0		0		0
	Total	11,839,839			11.50%	1,361,581			1.44%	171,048	(1,190,533)		6.41%	758,676	(602,905)	587,628		1.44%	171,048	(1,190,533)		1.44%	171,048		0		0		(587,628)	
Perdido Landfill Gas Units 1 and 2																														
341.00	Structures and Improvements	961,008			7.30%	70,154			1.25%	12,055	(58,099)		5.56%	53,471	(16,683)	41,416		1.25%	12,055	(58,099)		1.25%	12,055		0		0		(41,416)	
342.00	Fuel Holders, Producers, and Accessories	590,168			7.30%	43,082			1.28%	7,527	(35,555)		5.66%	33,383	(9,699)	25,856		1.28%	7,527	(35,555)		1.28%	7,527		0		0		(25,856)	
343.00	Prime Movers - General	2,799,745			7.30%	204,381			1.31%	36,616	(167,765)		5.80%	162,398	(41,983)	125,782		1.31%	36,616	(167,765)		1.31%	36,616		0		0		(125,782)	
343.22	Prime Movers - Capital Spare Parts						0				0		0.00%	0		0		0.00%	0		0		0.00%	0		0		0		0
344.00	Generators						0				0		0.00%	0		0		0.00%	0		0		0.00%	0		0		0		0
345.00	Accessory Electric Equipment	820,606			7.30%	59,904			1.26%	10,365	(49,539)		5.60%	45,973	(13,931)	35,608		1.26%	10,365	(49,539)		1.26%	10,365		0		0		(35,608)	
346.00	Miscellaneous Power Plant Equip	46,459			7.30%	3,391			1.25%	582	(2,809)		5.56%	2,581	(810)	1,999		1.25%	582	(2,809)		1.25%	582		0		0		(1,999)	
	Total	5,217,986			7.30%	380,913			1.29%	67,145	(313,768)		5.71%	297,806	(83,107)	230,661		1.29%	67,145	(313,768)		1.29%	67,145		0		0		(230,661)	
	Total Simple Cycle and Peaker Productio	1,172,696,883			3.29%	38,539,543			3.00%	35,224,390	(3,315,153)		3.09%	36,221,401	(2,318,142)	997,011		3.00%	35,224,390	(3,315,153)		3.00%	35,224,390		0		0		(997,011)	
Solar Production Plant																														
Desoto Solar																														
341.80	Structures and Improvements	5,264,513			3.49%	183,732			3.58%	188,255	4,523		2.99%	157,603	(26,129)	(30,652)		2.78%	146,569	(37,163)		2.78%	146,569		(41,686)				(11,034)	
343.80	Prime Movers - Solar	115,359,161			3.36%	3,876,068			3.45%	3,981,311	105,243		3.03%	3,496,321	(979,747)	(484,990)		2.74%	3,159,411	(716,657)		2.74%	3,159,411		(821,900)				(336,910)	
345.80	Accessory Electric Equipment	26,760,968			3.65%	976,775			3.47%	929,332	(47,443)		2.87%	767,165	(209,610)	(162,167)		2.71%	724,283	(252,492)		2.71%	724,283		(205,049)				(42,882)	
	Total	147,384,643			3.42%	5,036,575			3.46%	5,098,898	62,323		3.00%	4,421,089	(615,486)	(677,809)		2.73%	4,030,263	(1,006,312)		2.73%	4,030,263		(1,068,635)				(390,826)	
Space Coast Solar																														
341.80	Structures and Improvements	3,893,263			3.45%	134,318			3.39%	131,880	(2,438)		2.86%	111,374	(22,944)	(20,506)		2.67%	104,021	(30,297)		2.67%	104,021		(27,859)				(7,353)	
343.80	Prime Movers - Solar	51,549,211			3.30%	1,701,124			3.45%	1,777,200	76,076		3.03%	1,561,941	(139,183)	(215,259)		2.77%	1,426,755	(274,369)		2.77%	1,426,755		(350,445)				(135,186)	
345.80	Accessory Electric Equipment	6,126,699			3.51%	215,047			3.42%	209,503	(5,544)		2.86%	175,224	(39,823)	(34,279)		2.70%	165,247	(49,800)		2.70%	165,247		(44,256)				(9,977)	
	Total	61,569,172			3.33%	2,050,489			3.44%	2,118,583	68,094		3.00%	1,848,539	(201,950)	(270,044)		2.75%	1,696,023	(354,466)		2.75%	1,696,023		(422,560)				(152,516)	
Martin Solar																														
341.80	Structures and Improvements	21,002,163			2.99%	627,965			2.94%	617,476	(10,489)		2.52%	530,121	(97,844)	(87,355)		2.42%	508,713	(119,252)		2.42%	508,713		(108,763)				(21,408)	
343.80	Prime Movers - Solar	402,438,132			2.88%	11,590,218			3.15%	12,687,887	1,097,669		2.75%	11,049,055	(541,163)	(1,638,832)		2.67%	10,731,797	(858,421)		2.67%	10,731,797		(1,956,090)				(317,258)	
345.80	Accessory Electric Equipment	4,171,928			2.99%	124,741			2.93%	122,315	(2,426)		2.51%	104,829	(19,912)	(17,486)		2.42%	100,771	(23,970)		2.42%	100,771		(21,544)				(4,058)	
346.80	Miscellaneous Power Plant Equip	57,120			2.85%	1,628			3.86%	2,203	575		3.11%	1,776	148	(427)		3.18%	1,816	188		3.18%	1,816		(387)				40	
	Total	427,669,343			2.89%	12,344,551			3.14%	13,429,881	1,085,330		2.73%	11,685,781	(658,770)	(1,744,100)		2.65%	11,343,097	(1,001,454)		2.65%	11,343,097		(2,086,784)				(342,684)	
Babcock Ranch Solar																														
341.80	Structures and Improvements	8,912,828			3.37%	300,362			3.37%	300,613	251		2.89%	257,543	(42,819)	(43,070)		2.81%	250,035	(50,327)		2.81%	250,035		(50,578)				(7,508)	
343.80	Prime Movers - Solar	102,392,078			3.37%	3,450,613			3.50%	3,582,463	131,850		3.04%	3,114,830	(335,783)	(467,633)		2.96%	3,026,052	(424,561)		2.96%	3,026,052		(556,411)				(88,778)	
345.80	Accessory Electric Equipment	18,089,182			3.37%	609,605			3.34%	604,948	(4,657)		2.87%	519,001	(90,604)	(85,947)		2.78%	503,336	(106,269)		2.78%	503,336		(101,612)				(15,665)	
	Total	129,394,087			3.37%	4,360,581			3.47%	4,488,024	127,443		3.01%	3,891,374	(469,207)	(596,650)		2.92%	3,779,423	(581,158)		2.92%	3,779,423		(708,601)				(111,951)	
Babcock Preserve Solar																														
341.80	Structures and Improvements	5,527,837			3.37%	186,288			3.33%	184,079	(2,209)		2.86%	158,096	(28,192)	(25,983)		2.84%	156,910	(29,378)		2.84%	156,910		(27,169)				(1,186)	
343.80	Prime Movers - Solar	62,660,856			3.37%	2,111,671			3.48%	2,180,517	68,846		3.03%	1,898,624	(213,047)	(281,893)		3.01%	1,884,807	(226,864)		3.01%	1,884,807		(295,710)				(13,817)	
345.80	Accessory Electric Equipment	11,219,115			3.37%	378,084			3.33%	373,600	(4,484)		2.86%	320,867	(57,217)	(52,733)		2.84%	318,459	(59,625)		2.84%	318,459		(55,141)				(2,408)	

Florida Power & Light Company
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 Using Estimated Plant Balances as of December 31, 2021

Account	Description	12/31/21 Plant in Service (C)	Current Approved			Allis NWA-1 Proposal			Ferguson KF-3(B) Proposal			OPC Proposal			Difference from Ferguson KF-3(B) (Q)	
			Accrual Rate (D)	Accrual Amount (E)	Difference from Current (H)	Accrual Rate (F)	Accrual Amount (G)	Difference from Current (H)	Accrual Rate (I)	Accrual Amount (J)	Difference from Current (K)	Accrual Rate (M)	Accrual Amount (N)	Difference from Current (O)		Difference from Allis NWA-1 (P)
<i>Coral Farms Solar</i>																
341.80	Structures and Improvements	6,681,719	3.37%	225,174	3.36%	224,757	(417)	2.86%	191,099	(34,075)	(33,658)	2.84%	189,476	(35,698)	(35,281)	(1,623)
343.80	Prime Movers - Solar	64,095,911	3.37%	2,160,032	3.37%	2,159,345	(687)	3.03%	1,942,119	(217,913)	(217,226)	2.88%	1,846,808	(313,224)	(312,537)	(95,311)
345.80	Accessory Electric Equipment	17,209,463	3.37%	579,959	3.36%	578,908	(1,051)	2.86%	492,194	(87,765)	(86,714)	2.84%	488,034	(91,925)	(90,874)	(4,160)
	Total	87,987,094	3.37%	2,965,165	3.37%	2,963,010	(2,155)	2.98%	2,625,412	(339,753)	(337,598)	2.87%	2,524,318	(440,847)	(438,692)	(101,094)
<i>Horizon Solar</i>																
341.80	Structures and Improvements	7,942,085	3.37%	267,648	3.36%	267,229	(419)	2.86%	227,277	(40,371)	(39,952)	2.84%	225,281	(42,367)	(41,948)	(1,996)
343.80	Prime Movers - Solar	64,541,270	3.37%	2,175,041	3.37%	2,173,823	(1,218)	3.03%	1,955,617	(219,424)	(218,206)	2.88%	1,859,191	(315,850)	(314,632)	(96,426)
345.80	Accessory Electric Equipment	16,281,010	3.37%	548,670	3.36%	547,561	(1,109)	2.86%	465,641	(83,029)	(81,920)	2.84%	461,608	(87,062)	(85,953)	(4,033)
	Total	88,764,365	3.37%	2,991,359	3.37%	2,988,613	(2,746)	2.98%	2,648,535	(342,824)	(340,078)	2.87%	2,546,080	(445,279)	(442,533)	(102,455)
<i>Hammock Solar</i>																
341.80	Structures and Improvements	14,403,638	3.37%	485,403	3.38%	487,317	1,914	2.86%	411,983	(73,420)	(75,334)	2.85%	410,820	(74,583)	(76,497)	(1,163)
343.80	Prime Movers - Solar	63,918,208	3.37%	2,154,044	3.38%	2,160,282	6,238	3.03%	1,938,506	(215,538)	(221,776)	2.89%	1,846,987	(307,057)	(313,295)	(91,519)
345.80	Accessory Electric Equipment	15,156,839	3.37%	510,785	3.38%	512,800	2,015	2.86%	433,526	(77,259)	(79,274)	2.85%	432,303	(78,482)	(80,497)	(1,223)
	Total	93,478,685	3.37%	3,150,232	3.38%	3,160,399	10,167	2.98%	2,784,015	(366,217)	(376,384)	2.88%	2,690,110	(460,122)	(470,289)	(93,905)
<i>Interstate Solar</i>																
341.80	Structures and Improvements	7,260,765	3.37%	244,688	3.40%	246,788	2,100	2.87%	208,044	(36,644)	(38,744)	2.88%	209,242	(35,446)	(37,546)	1,198
343.80	Prime Movers - Solar	71,805,853	3.37%	2,419,857	3.03%	2,178,700	(241,157)	3.04%	2,179,421	(240,436)	721	2.61%	1,873,355	(545,502)	(305,345)	(306,066)
345.80	Accessory Electric Equipment	10,740,525	3.37%	361,956	3.40%	365,063	3,107	2.87%	307,750	(54,206)	(57,313)	2.88%	309,522	(52,434)	(55,541)	1,772
	Total	89,807,142	3.37%	3,026,501	3.11%	2,790,551	(235,950)	3.00%	2,695,215	(331,286)	(95,336)	2.66%	2,392,119	(634,382)	(398,432)	(303,096)
<i>Blue Cypress Solar</i>																
341.80	Structures and Improvements	11,605,525	3.37%	391,106	3.39%	392,856	1,750	2.86%	332,122	(58,984)	(60,734)	2.85%	331,188	(59,918)	(61,668)	(934)
343.80	Prime Movers - Solar	64,432,591	3.37%	2,171,378	3.39%	2,182,022	10,644	3.03%	1,952,487	(218,891)	(229,535)	2.90%	1,865,574	(305,804)	(316,448)	(86,313)
345.80	Accessory Electric Equipment	14,336,311	3.37%	483,134	3.38%	485,100	1,966	2.86%	410,060	(73,074)	(75,040)	2.85%	408,952	(74,182)	(76,148)	(1,108)
	Total	90,374,427	3.37%	3,045,618	3.39%	3,059,978	14,360	2.98%	2,694,669	(350,949)	(365,309)	2.88%	2,605,714	(439,904)	(454,264)	(88,955)
<i>Loggerhead Solar</i>																
341.80	Structures and Improvements	12,479,670	3.37%	420,565	3.38%	422,186	1,621	2.86%	356,921	(63,644)	(65,265)	2.85%	355,914	(64,651)	(66,272)	(1,007)
343.80	Prime Movers - Solar	63,792,504	3.37%	2,149,807	3.38%	2,153,226	3,419	3.03%	1,932,924	(216,883)	(220,302)	2.89%	1,841,575	(308,232)	(311,651)	(91,349)
345.80	Accessory Electric Equipment	14,379,235	3.37%	484,580	3.38%	486,448	1,868	2.86%	411,249	(73,331)	(75,199)	2.85%	410,088	(74,492)	(76,360)	(1,161)
	Total	90,651,409	3.37%	3,054,952	3.38%	3,061,860	6,908	2.98%	2,701,094	(353,858)	(360,766)	2.88%	2,607,577	(447,375)	(454,281)	(93,513)
<i>Barefoot Bay Solar</i>																
341.80	Structures and Improvements	11,828,880	3.37%	398,633	3.38%	400,184	1,551	2.86%	338,306	(60,327)	(61,878)	2.85%	337,365	(61,268)	(62,819)	(941)
343.80	Prime Movers - Solar	65,281,473	3.37%	2,199,986	3.39%	2,212,359	12,373	3.03%	1,978,029	(221,957)	(234,330)	2.90%	1,892,149	(307,837)	(320,210)	(85,880)
345.80	Accessory Electric Equipment	13,489,446	3.37%	454,594	3.38%	456,363	1,769	2.86%	385,798	(68,796)	(70,565)	2.85%	384,725	(69,869)	(71,638)	(1,073)
	Total	90,599,799	3.37%	3,053,213	3.39%	3,068,906	15,693	2.98%	2,702,133	(351,080)	(366,773)	2.89%	2,614,239	(438,974)	(454,667)	(87,894)
<i>Indian River Solar</i>																
341.80	Structures and Improvements	7,234,905	3.37%	243,816	3.36%	242,754	(1,062)	2.86%	206,975	(36,841)	(35,779)	2.83%	204,648	(39,168)	(38,106)	(2,327)
343.80	Prime Movers - Solar	64,329,808	3.37%	2,167,915	3.37%	2,170,369	2,454	3.03%	1,949,201	(218,714)	(221,168)	2.89%	1,856,237	(311,678)	(314,132)	(92,964)
345.80	Accessory Electric Equipment	16,028,414	3.37%	540,158	3.35%	537,606	(2,552)	2.86%	458,415	(81,743)	(79,191)	2.83%	453,215	(86,943)	(84,391)	(5,200)
	Total	87,593,127	3.37%	2,951,888	3.37%	2,950,729	(1,159)	2.98%	2,614,591	(337,297)	(336,138)	2.87%	2,514,100	(437,788)	(436,629)	(100,491)
<i>Northern Preserve Solar</i>																
341.80	Structures and Improvements	10,348,161	3.37%	348,733	3.27%	338,597	(10,136)	2.86%	295,957	(52,776)	(42,640)	2.79%	288,622	(60,111)	(49,975)	(7,335)
343.80	Prime Movers - Solar	46,607,129	3.37%	1,570,660	3.42%	1,595,019	24,359	3.03%	1,412,196	(158,464)	(182,823)	2.96%	1,378,711	(191,949)	(216,308)	(33,485)
345.80	Accessory Electric Equipment	10,681,037	3.37%	359,951	3.27%	349,338	(10,613)	2.86%	305,478	(54,473)	(43,860)	2.79%	297,778	(62,173)	(61,560)	(7,700)
	Total	67,636,327	3.37%	2,279,344	3.38%	2,282,954	3,610	2.98%	2,013,631	(265,713)	(269,323)	2.91%	1,965,111	(314,233)	(317,843)	(48,520)
<i>Echo River Solar</i>																
341.80	Structures and Improvements	11,101,047	3.37%	374,105	3.30%	366,750	(7,355)	2.86%	317,490	(56,615)	(49,260)	2.82%	312,620	(61,485)	(54,130)	(4,870)
343.80	Prime Movers - Solar	70,393,231	3.37%	2,372,252	3.46%	2,432,248	59,996	3.03%	2,132,915	(239,337)	(299,333)	2.99%	2,102,400	(269,852)	(329,848)	(30,515)
345.80	Accessory Electric Equipment	13,772,650	3.37%	464,138	3.30%	455,018	(9,120)	2.86%	393,898	(70,240)	(61,120)	2.82%	387,860	(76,278)	(67,158)	(6,038)
	Total	95,266,929	3.37%	3,210,495	3.42%	3,254,016	43,521	2.99%	2,844,303	(366,192)	(409,713)	2.94%	2,802,880	(407,615)	(451,136)	(41,423)
<i>Hibiscus Solar</i>																
341.80	Structures and Improvements	10,172,393	3.37%	342,810	3.30%	336,066	(6,744)	2.86%	290,931	(51,879)	(45,135)	2.82%	286,464	(56,346)	(49,602)	(4,467)
343.80	Prime Movers - Solar	71,614,710	3.37%	2,413,416	3.46%	2,474,437	61,021	3.03%	2,169,935	(243,481)	(304,502)	2.99%	2,138,867	(274,549)	(335,570)	(31,068)
345.80	Accessory Electric Equipment	13,566,958	3.37%	457,206	3.30%	448,217	(8,989)	2.86%	388,016	(69,190)	(60,201)	2.82%	382,063	(75,143)	(66,154)	(5,953)
	Total	95,354,061	3.37%	3,213,432	3.42%	3,258,720	45,288	2.99%	2,848,882	(364,550)	(409,838)	2.94%	2,807,394	(406,038)	(451,326)	(41,488)
<i>Osprey Solar</i>																
341.80	Structures and Improvements	6,531,482	3.37%	220,111	3.35%	219,044	(1,067)	2.86%	186,807	(33,304)	(32,237)	2.83%	184,660	(35,451)	(34,384)	(2,147)

Florida Power & Light Company
Table 1: Summary of Accrual Rates and Annual Accrual Amounts
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	12/31/21 Plant in Service (C)	Current Approved			Allis NWA-1 Proposal			Ferguson KF-3(B) Proposal				OPC Proposal				Difference from Ferguson KF-3(B) (Q)
			Accrual Rate (D)	Accrual Amount (E)	Difference from Current (H)	Accrual Rate (F)	Accrual Amount (G)	Difference from Current (H)	Accrual Rate (I)	Accrual Amount (J)	Difference from Current (K)	Difference from Allis NWA-1 (L)	Accrual Rate (M)	Accrual Amount (N)	Difference from Current (O)	Difference from Allis NWA-1 (P)	
343.80	Prime Movers - Solar	65,346,022	3.37%	2,202,161	3.37%	2,205,263	3,102	3.03%	1,980,045	(222,116)	(225,218)	2.89%	1,885,444	(316,717)	(319,819)	(94,601)	
345.80	Accessory Electric Equipment	16,486,287	3.37%	555,588	3.35%	552,885	(2,703)	2.86%	471,524	(84,064)	(81,361)	2.83%	466,096	(89,492)	(86,789)	(5,428)	
	Total	88,369,791	3.37%	2,977,860	3.37%	2,977,192	(668)	2.99%	2,638,376	(339,484)	(338,816)	2.87%	2,536,200	(441,660)	(440,992)	(102,176)	
<i>Southfork Solar</i>																	
341.80	Structures and Improvements	11,166,673	3.37%	376,317	3.43%	382,870	6,553	2.94%	328,300	(48,017)	(54,570)	2.90%	323,750	(52,567)	(59,120)	(4,550)	
343.80	Prime Movers - Solar	71,644,441	3.37%	2,414,418	3.57%	2,556,995	142,577	3.11%	2,228,142	(186,276)	(328,853)	3.07%	2,198,250	(216,168)	(358,745)	(29,892)	
345.80	Accessory Electric Equipment	14,334,418	3.37%	483,070	3.43%	491,487	8,417	2.94%	421,432	(61,638)	(70,055)	2.90%	415,595	(67,475)	(75,892)	(5,837)	
	Total	97,145,532	3.37%	3,273,804	3.53%	3,431,352	157,548	3.07%	2,977,874	(295,930)	(453,478)	3.02%	2,937,595	(336,209)	(493,757)	(40,279)	
<i>Twin Lakes Solar</i>																	
341.80	Structures and Improvements	10,703,227	3.37%	360,699	3.27%	350,245	(10,454)	2.86%	306,112	(54,587)	(44,133)	2.79%	298,551	(62,148)	(51,694)	(7,561)	
343.80	Prime Movers - Solar	55,155,440	3.37%	1,858,738	3.42%	1,887,650	28,912	3.03%	1,671,210	(187,528)	(216,440)	2.96%	1,631,657	(227,081)	(255,993)	(39,553)	
345.80	Accessory Electric Equipment	12,558,821	3.37%	423,232	3.27%	410,860	(12,372)	2.86%	359,182	(64,050)	(51,678)	2.79%	350,219	(73,013)	(60,641)	(8,963)	
	Total	78,417,488	3.37%	2,642,669	3.38%	2,648,755	6,086	2.98%	2,336,504	(306,165)	(312,251)	2.91%	2,280,427	(362,242)	(368,328)	(56,077)	
<i>Blue Heron Solar</i>																	
341.80	Structures and Improvements	7,023,285	3.37%	236,685	3.27%	229,823	(6,862)	2.86%	200,866	(35,819)	(28,957)	2.79%	195,902	(40,783)	(33,921)	(4,964)	
343.80	Prime Movers - Solar	60,331,387	3.37%	2,033,168	3.42%	2,064,709	31,541	3.03%	1,828,041	(205,127)	(236,668)	2.96%	1,784,704	(248,464)	(280,005)	(43,337)	
345.80	Accessory Electric Equipment	11,918,843	3.37%	401,665	3.27%	390,018	(11,647)	2.86%	340,879	(60,786)	(49,139)	2.79%	332,454	(69,211)	(57,564)	(8,425)	
	Total	79,273,516	3.37%	2,671,517	3.39%	2,684,550	13,033	2.99%	2,369,786	(301,731)	(314,764)	2.92%	2,313,060	(358,457)	(371,490)	(56,726)	
<i>Blue Indigo Solar</i>																	
341.80	Structures and Improvements	10,483,623	2.90%	304,025	3.33%	349,261	45,236	2.86%	299,935	(4,090)	(49,326)	2.84%	297,712	(6,313)	(51,549)	(2,223)	
343.80	Prime Movers - Solar	67,445,612	2.90%	1,955,923	3.48%	3,250,252	394,329	3.03%	2,044,407	88,484	(305,845)	3.01%	2,030,880	74,957	(319,372)	(13,527)	
345.80	Accessory Electric Equipment	10,931,260	2.90%	317,007	3.27%	364,213	47,206	2.86%	312,758	(4,249)	(51,455)	2.84%	310,457	(6,550)	(53,756)	(2,301)	
	Total	88,860,495	2.90%	2,576,954	3.45%	3,063,726	486,772	2.99%	2,657,100	80,146	(406,626)	2.97%	2,639,049	62,095	(424,677)	(18,051)	
<i>Blue Springs Solar</i>																	
341.80	Structures and Improvements	9,275,184	2.90%	268,980	3.38%	313,653	44,673	2.86%	265,270	(3,710)	(48,383)	2.90%	268,702	(278)	(44,951)	3,432	
343.80	Prime Movers - Solar	72,346,434	2.90%	2,098,047	3.53%	2,557,340	459,293	3.03%	2,192,097	94,050	(365,243)	3.07%	2,221,551	123,504	(335,789)	29,454	
345.80	Accessory Electric Equipment	11,130,221	2.90%	322,776	3.38%	376,383	53,607	2.86%	318,324	(4,452)	(58,059)	2.90%	322,442	(334)	(53,941)	4,118	
	Total	92,751,839	2.90%	2,689,803	3.50%	3,247,376	557,573	2.99%	2,775,691	85,888	(471,685)	3.03%	2,812,695	122,892	(434,681)	37,004	
<i>Cotton Creek Solar</i>																	
341.80	Structures and Improvements	9,960,093	2.90%	288,843	3.38%	336,814	47,971	2.86%	284,859	(3,984)	(51,955)	2.90%	288,544	(299)	(48,270)	3,685	
343.80	Prime Movers - Solar	77,688,725	2.90%	2,252,973	3.53%	2,746,182	493,209	3.03%	2,353,968	100,995	(392,214)	3.07%	2,385,598	132,625	(360,584)	31,630	
345.80	Accessory Electric Equipment	11,952,111	2.90%	346,611	3.38%	404,176	57,565	2.86%	341,830	(4,781)	(62,346)	2.90%	346,253	(358)	(57,923)	4,423	
	Total	99,600,929	2.90%	2,888,427	3.50%	3,487,172	598,745	2.99%	2,980,657	92,230	(506,515)	3.03%	3,020,395	131,968	(466,777)	39,738	
<i>Cattle Ranch Solar</i>																	
341.80	Structures and Improvements	9,573,676	3.37%	322,633	3.27%	313,258	(9,375)	2.86%	273,811	(48,822)	(39,447)	2.79%	267,023	(55,610)	(46,235)	(6,788)	
343.80	Prime Movers - Solar	54,065,008	3.37%	1,821,991	3.42%	1,850,256	28,265	3.03%	1,638,213	(183,778)	(212,043)	2.96%	1,599,334	(222,657)	(250,922)	(38,879)	
345.80	Accessory Electric Equipment	12,233,840	3.37%	412,280	3.33%	407,246	(5,034)	2.86%	349,894	(62,386)	(57,352)	2.84%	347,138	(65,142)	(60,108)	(2,756)	
	Total	75,872,524	3.37%	2,556,904	3.39%	2,570,760	13,856	2.98%	2,261,918	(294,986)	(308,842)	2.92%	2,213,495	(343,409)	(357,265)	(48,423)	
<i>Okeechobee Solar</i>																	
341.80	Structures and Improvements	12,640,420	3.37%	425,982	3.30%	417,639	(8,343)	2.86%	361,516	(64,466)	(56,123)	2.82%	355,998	(69,984)	(61,641)	(5,518)	
343.80	Prime Movers - Solar	71,005,144	3.37%	2,392,873	3.46%	2,453,814	60,941	3.03%	2,151,456	(241,417)	(302,358)	2.99%	2,121,041	(271,832)	(332,773)	(30,415)	
345.80	Accessory Electric Equipment	15,836,808	3.37%	533,700	3.30%	523,266	(10,434)	2.86%	452,933	(80,767)	(70,333)	2.82%	446,034	(87,666)	(77,232)	(6,899)	
	Total	99,482,373	3.37%	3,352,556	3.41%	3,394,719	42,163	2.98%	2,965,905	(386,651)	(428,814)	2.94%	2,923,073	(429,483)	(471,646)	(42,832)	
<i>Nassau Solar</i>																	
341.80	Structures and Improvements	6,014,604	3.37%	202,692	3.38%	203,416	724	2.86%	172,018	(30,674)	(31,398)	2.88%	173,393	(29,299)	(30,023)	1,375	
343.80	Prime Movers - Solar	60,660,192	3.37%	2,044,248	3.54%	2,145,556	101,308	3.03%	1,838,004	(206,244)	(307,552)	3.06%	1,854,587	(189,661)	(290,969)	16,583	
345.80	Accessory Electric Equipment	9,162,083	3.37%	308,762	3.38%	309,865	1,103	2.86%	262,036	(46,726)	(47,829)	2.88%	264,131	(44,631)	(45,734)	2,095	
	Total	75,836,879	3.37%	2,555,703	3.51%	2,658,837	103,134	3.00%	2,272,058	(283,645)	(386,779)	3.02%	2,292,111	(263,592)	(366,726)	20,053	
<i>Union Springs Solar</i>																	
341.80	Structures and Improvements	5,834,273	3.37%	196,615	3.38%	197,317	702	2.86%	166,860	(29,755)	(30,457)	2.88%	168,194	(28,421)	(29,123)	1,334	
343.80	Prime Movers - Solar	58,841,465	3.37%	1,982,957	3.54%	2,081,227	98,270	3.03%	1,782,896	(200,061)	(298,331)	3.06%	1,798,982	(183,975)	(282,245)	16,086	
345.80	Accessory Electric Equipment	8,887,384	3.37%	299,505	3.38%	300,575	1,070	2.86%	254,179	(45,326)	(46,396)	2.88%	256,212	(43,293)	(44,363)	2,033	
	Total	73,563,122	3.37%	2,479,077	3.51%	2,579,119	100,042	3.00%	2,203,935	(275,142)	(375,184)	3.02%	2,223,388	(253,689)	(355,731)	19,453	
<i>Sunshine Gateway Solar</i>																	
341.80	Structures and Improvements	5,114,382	3.37%	172,355	3.37%	172,477	122	2.86%	146,286	(26,069)	(26,191)	2.86%	146,236	(26,119)	(26,241)	(50)	
343.80	Prime Movers - Solar	73,937,493	3.37%	2,491,694	3.53%	2,607,454	115,760	3.03%	2,240,308	(251,386)	(367,146)	3.03%	2,242,751	(248,943)	(364,703)	2,443	
345.80	Accessory Electric Equipment	10,342,553	3.37%	348,544	3.37%	348,782	238	2.86%	295,819	(52,725)	(52,963)	2.86%	295,718	(52,826)	(53,064)	(101)	

Florida Power & Light Company
Table 1: Summary of Accrual Rates and Annual Accrual Amounts
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	Current Approved		Allis NWA-1 Proposal			Ferguson KF-3(B) Proposal			OPC Proposal			Difference from Ferguson KF-3(B)			
		12/31/21 Plant in Service	Accrual Rate	Accrual Amount	Accrual Rate	Accrual Amount	Difference from Current	Accrual Rate	Accrual Amount	Difference from Current	Difference from Allis NWA-1	Accrual Rate		Accrual Amount	Difference from Current	Difference from Allis NWA-1
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)
Total		89,394,428	3.37%	3,012,592	3.50%	3,128,713	116,121	3.00%	2,682,413	(330,179)	(446,300)	3.00%	2,684,705	(327,887)	(444,008)	2,292
<i>Ibis Solar</i>																
341.80	Structures and Improvements	5,452,354	3.37%	183,744	3.37%	183,866	122	2.86%	155,949	(27,795)	(27,917)	2.86%	155,893	(27,851)	(27,973)	(56)
343.80	Prime Movers - Solar	75,075,951	3.37%	2,530,060	3.53%	2,647,935	117,875	3.03%	2,274,802	(255,258)	(373,133)	3.03%	2,277,570	(252,490)	(370,365)	2,768
345.80	Accessory Electric Equipment	10,936,762	3.37%	368,569	3.37%	368,786	217	2.86%	312,792	(55,777)	(55,994)	2.86%	312,679	(55,890)	(56,107)	(113)
Total		91,465,068	3.37%	3,082,373	3.50%	3,200,587	118,214	3.00%	2,743,543	(338,830)	(457,044)	3.00%	2,746,142	(336,231)	(454,445)	2,599
<i>Sweetbay Solar</i>																
341.80	Structures and Improvements	10,985,672	3.37%	370,217	3.27%	359,432	(10,785)	2.86%	314,192	(56,025)	(45,240)	2.79%	306,381	(63,836)	(53,051)	(7,811)
343.80	Prime Movers - Solar	47,942,137	3.37%	1,615,650	3.42%	1,640,622	24,972	3.03%	1,452,660	(162,990)	(187,962)	2.96%	1,418,129	(197,521)	(222,493)	(34,531)
345.80	Accessory Electric Equipment	10,954,497	3.37%	369,167	3.27%	358,410	(10,757)	2.86%	313,301	(55,866)	(45,109)	2.79%	305,510	(63,657)	(52,900)	(7,791)
Total		69,882,306	3.37%	2,355,034	3.37%	2,358,464	3,430	2.98%	2,080,153	(274,881)	(278,311)	2.90%	2,030,020	(325,014)	(328,444)	(50,133)
<i>Trailside Solar</i>																
341.80	Structures and Improvements	5,788,769	3.37%	195,082	3.38%	195,778	696	2.86%	165,559	(29,523)	(30,219)	2.88%	166,883	(28,199)	(28,895)	1,324
343.80	Prime Movers - Solar	58,382,537	3.37%	1,967,491	3.54%	2,064,995	97,504	3.03%	1,768,991	(198,500)	(296,004)	3.06%	1,784,951	(182,540)	(280,044)	15,960
345.80	Accessory Electric Equipment	8,818,068	3.37%	297,169	3.38%	298,231	1,062	2.86%	252,197	(44,972)	(46,034)	2.88%	254,213	(42,956)	(44,018)	2,016
Total		72,989,374	3.37%	2,459,742	3.51%	2,559,004	99,262	3.00%	2,186,747	(272,995)	(372,257)	3.02%	2,206,047	(253,695)	(352,957)	19,300
<i>Krome Solar</i>																
341.80	Structures and Improvements	5,014,119	3.37%	168,976	3.37%	169,086	110	2.86%	143,404	(25,572)	(25,682)	2.86%	143,361	(25,615)	(25,725)	(43)
343.80	Prime Movers - Solar	67,592,052	3.37%	2,277,852	3.53%	2,384,119	106,267	3.03%	2,048,400	(229,812)	(336,079)	3.03%	2,050,654	(222,198)	(333,465)	2,614
345.80	Accessory Electric Equipment	10,107,429	3.37%	340,620	3.37%	340,842	222	2.86%	289,073	(51,547)	(51,769)	2.86%	288,986	(51,634)	(51,856)	(87)
Total		82,713,601	3.37%	2,787,448	3.50%	2,894,047	106,599	3.00%	2,480,517	(306,931)	(413,530)	3.00%	2,483,001	(304,447)	(411,046)	2,484
<i>Sabal Palm Solar</i>																
341.80	Structures and Improvements	6,169,890	3.37%	207,925	3.31%	203,964	(3,961)	2.86%	176,459	(31,466)	(27,505)	2.83%	174,733	(33,192)	(29,231)	(1,726)
343.80	Prime Movers - Solar	62,226,324	3.37%	2,097,027	3.46%	2,150,280	53,253	3.03%	1,885,458	(211,569)	(264,822)	3.00%	1,867,940	(229,087)	(282,340)	(17,518)
345.80	Accessory Electric Equipment	9,398,631	3.37%	316,734	3.31%	310,699	(6,035)	2.86%	268,801	(47,933)	(41,898)	2.83%	266,172	(50,562)	(44,527)	(2,629)
Total		77,794,845	3.37%	2,621,686	3.43%	2,664,943	43,257	3.00%	2,330,718	(290,968)	(334,225)	2.97%	2,308,845	(321,841)	(356,098)	(21,873)
<i>Discovery Solar Energy Center</i>																
341.80	Structures and Improvements	6,771,282	3.37%	228,192	3.32%	224,483	(3,709)	2.86%	193,659	(34,533)	(30,824)	2.84%	192,311	(35,881)	(32,172)	(1,348)
343.80	Prime Movers - Solar	68,291,658	3.37%	2,301,429	3.47%	2,366,597	65,168	3.03%	2,069,237	(232,192)	(297,360)	3.01%	2,055,854	(245,575)	(330,743)	(13,383)
345.80	Accessory Electric Equipment	10,314,736	3.37%	347,607	3.32%	341,956	(5,651)	2.86%	295,001	(52,606)	(46,955)	2.84%	292,949	(54,658)	(49,007)	(2,052)
Total		85,377,677	3.37%	2,877,228	3.44%	2,933,036	55,808	3.00%	2,557,897	(319,331)	(375,139)	2.98%	2,541,114	(336,114)	(391,922)	(16,783)
<i>Rodeo Solar Energy Center</i>																
341.80	Structures and Improvements	5,920,649	3.37%	199,526	3.30%	195,176	(4,350)	2.86%	169,331	(30,195)	(25,845)	2.82%	167,205	(33,321)	(27,971)	(2,126)
343.80	Prime Movers - Solar	59,712,606	3.37%	2,012,315	3.45%	2,057,637	45,322	3.03%	1,809,292	(203,023)	(248,345)	2.99%	1,787,461	(224,854)	(270,176)	(21,831)
345.80	Accessory Electric Equipment	9,018,960	3.37%	303,939	3.30%	297,313	(6,626)	2.86%	257,942	(45,997)	(39,371)	2.82%	254,704	(49,235)	(42,609)	(3,238)
Total		74,652,215	3.37%	2,515,780	3.42%	2,550,126	34,346	3.00%	2,236,565	(279,215)	(313,561)	2.96%	2,209,370	(306,410)	(340,756)	(27,195)
<i>Magnolia Springs Solar</i>																
341.80	Structures and Improvements	5,912,250	3.37%	199,243	3.39%	200,712	1,469	2.86%	169,221	(30,022)	(31,491)	2.89%	171,088	(28,155)	(29,624)	1,867
343.80	Prime Movers - Solar	59,627,899	3.37%	2,009,460	3.55%	2,117,036	107,576	3.03%	1,808,041	(201,419)	(308,995)	3.07%	1,829,356	(180,104)	(287,680)	21,315
345.80	Accessory Electric Equipment	9,006,166	3.37%	303,508	3.39%	305,746	2,238	2.86%	257,775	(45,733)	(47,971)	2.89%	260,620	(42,888)	(45,126)	2,845
Total		74,546,315	3.37%	2,512,211	3.52%	2,623,494	111,283	3.00%	2,235,037	(277,174)	(388,457)	3.03%	2,261,064	(251,147)	(362,430)	26,027
<i>Egret Solar</i>																
341.80	Structures and Improvements	5,777,200	3.37%	194,692	3.38%	195,387	695	2.86%	165,228	(29,464)	(30,159)	2.88%	166,549	(28,143)	(28,838)	1,321
343.80	Prime Movers - Solar	58,265,855	3.37%	1,963,559	3.54%	2,060,868	97,309	3.03%	1,765,455	(198,104)	(295,413)	3.06%	1,781,384	(182,175)	(279,484)	15,929
345.80	Accessory Electric Equipment	8,800,444	3.37%	296,575	3.38%	297,634	1,059	2.86%	251,693	(44,882)	(45,941)	2.88%	253,705	(42,870)	(43,929)	2,012
Total		72,843,499	3.37%	2,454,826	3.51%	2,553,889	99,063	3.00%	2,182,376	(272,450)	(371,513)	3.02%	2,201,638	(253,188)	(352,251)	19,262
<i>Pelican Solar</i>																
341.80	Structures and Improvements	5,820,043	3.37%	196,135	3.30%	191,846	(4,289)	2.86%	166,453	(29,682)	(25,393)	2.82%	164,352	(31,783)	(27,494)	(2,101)
343.80	Prime Movers - Solar	58,697,947	3.37%	1,978,121	3.45%	2,022,526	44,405	3.03%	1,778,548	(199,573)	(243,978)	2.99%	1,756,961	(221,160)	(265,565)	(21,587)
345.80	Accessory Electric Equipment	8,865,707	3.37%	298,774	3.30%	292,240	(6,534)	2.86%	253,559	(45,215)	(38,681)	2.82%	250,358	(48,416)	(41,882)	(3,201)
Total		73,383,697	3.37%	2,473,031	3.42%	2,506,612	33,581	3.00%	2,198,560	(274,471)	(308,052)	2.96%	2,171,671	(301,360)	(334,941)	(26,889)
<i>Lakeside Solar</i>																
341.80	Structures and Improvements	5,589,068	3.37%	188,352	3.38%	189,025	673	2.86%	159,847	(28,505)	(29,178)	2.88%	161,125	(27,227)	(27,900)	1,278
343.80	Prime Movers - Solar	56,368,458	3.37%	1,899,617	3.54%	1,993,757	94,140	3.03%	1,707,964	(191,653)	(285,793)	3.06%	1,723,374	(176,243)	(270,383)	15,410
345.80	Accessory Electric Equipment	8,513,862	3.37%	286,917	3.38%	287,942	1,025	2.86%	243,496	(43,421)	(44,446)	2.88%	245,443	(41,474)	(42,499)	1,947
Total		70,471,389	3.37%	2,374,886	3.51%	2,470,724	95,838	3.00%	2,111,307	(263,579)	(359,417)	3.02%	2,129,942	(244,944)	(340,782)	18,635

Florida Power & Light Company
 Table 1: Summary of Accrual Rates and Annual Accrual Amounts
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	12/31/21 Plant in Service (C)	Current Approved		Allis NWA-1 Proposal			Ferguson KF-3(B) Proposal				OPC Proposal			Difference from Ferguson KF- 3(B) (Q)	
			Accrual Rate (D)	Accrual Amount (E)	Accrual Rate (F)	Accrual Amount (G)	Difference from Current (H)	Accrual Rate (I)	Accrual Amount (J)	Difference from Current (K)	Difference from Allis NWA-1 (L)	Accrual Rate (M)	Accrual Amount (N)	Difference from Current (O)		Difference from Allis NWA-1 (P)
<i>Palm Bay Solar</i>																
341.80	Structures and Improvements	6,582,440	3.37%	221,828	3.31%	217,593	(4,235)	2.86%	188,258	(33,570)	(29,335)	2.83%	186,409	(35,419)	(31,184)	(1,849)
343.80	Prime Movers - Solar	66,387,096	3.37%	2,237,245	3.46%	2,293,965	56,720	3.03%	2,011,529	(225,716)	(282,436)	3.00%	1,992,758	(244,487)	(301,207)	(18,771)
345.80	Accessory Electric Equipment	10,027,072	3.37%	337,912	3.31%	331,461	(6,451)	2.86%	286,774	(51,138)	(44,687)	2.83%	283,958	(53,954)	(47,503)	(2,816)
	Total	82,996,609	3.37%	2,796,986	3.43%	2,843,019	46,033	3.00%	2,486,561	(310,425)	(356,458)	2.97%	2,463,125	(333,861)	(379,894)	(23,434)
<i>Willow Solar</i>																
341.80	Structures and Improvements	5,903,950	3.37%	198,963	3.32%	195,733	(3,230)	2.86%	168,853	(30,110)	(26,880)	2.84%	167,682	(31,281)	(28,051)	(1,171)
343.80	Prime Movers - Solar	59,544,195	3.37%	2,006,639	3.47%	2,063,509	56,870	3.03%	1,804,189	(202,450)	(259,320)	3.01%	1,792,562	(214,077)	(270,947)	(11,627)
345.80	Accessory Electric Equipment	8,993,524	3.37%	303,082	3.32%	298,162	(4,920)	2.86%	257,215	(45,867)	(40,947)	2.84%	255,431	(47,651)	(42,731)	(1,784)
	Total	74,441,669	3.37%	2,508,684	3.44%	2,557,404	48,720	3.00%	2,230,257	(278,427)	(327,147)	2.98%	2,215,675	(293,009)	(341,729)	(14,582)
<i>Orange Solar</i>																
341.80	Structures and Improvements	6,096,174	3.37%	205,441	3.32%	202,684	(2,757)	2.86%	174,351	(31,090)	(28,333)	2.85%	173,636	(31,805)	(29,048)	(715)
343.80	Prime Movers - Solar	61,482,860	3.37%	2,071,972	3.48%	2,136,783	64,811	3.03%	1,862,931	(209,041)	(273,852)	3.02%	1,856,215	(215,757)	(280,568)	(6,716)
345.80	Accessory Electric Equipment	9,286,339	3.37%	312,950	3.32%	308,749	(4,201)	2.86%	265,589	(47,361)	(43,160)	2.85%	264,501	(48,449)	(44,248)	(1,088)
	Total	76,865,372	3.37%	2,590,363	3.45%	2,648,216	57,853	3.00%	2,302,871	(287,492)	(345,345)	2.98%	2,294,352	(296,011)	(353,864)	(8,519)
<i>Fort Drum Solar</i>																
341.80	Structures and Improvements	5,812,846	3.37%	195,893	3.32%	193,256	(2,637)	2.86%	166,247	(29,646)	(27,009)	2.85%	165,560	(30,333)	(27,696)	(687)
343.80	Prime Movers - Solar	58,625,369	3.37%	1,975,675	3.48%	2,037,391	61,716	3.03%	1,776,349	(199,326)	(261,042)	3.02%	1,769,874	(205,801)	(267,517)	(6,475)
345.80	Accessory Electric Equipment	8,854,745	3.37%	298,405	3.32%	294,388	(4,017)	2.86%	253,246	(45,159)	(41,142)	2.85%	252,198	(46,207)	(42,190)	(1,048)
	Total	73,292,960	3.37%	2,469,973	3.45%	2,525,035	55,062	3.00%	2,195,842	(274,131)	(329,193)	2.98%	2,187,632	(282,341)	(337,403)	(8,216)
<i>Voluntary Solar Partnership</i>																
341.80	Structures and Improvements	23,024	3.37%	776	3.40%	782	6	2.76%	637	(139)	(145)	2.86%	658	(118)	(124)	21
343.80	Prime Movers - Solar	34,777,903	3.37%	1,172,015	3.59%	1,249,867	77,852	3.10%	1,078,034	(93,981)	(171,833)	3.07%	1,068,373	(103,642)	(181,494)	(9,661)
345.80	Accessory Electric Equipment	4,369,074	3.37%	147,238	3.48%	151,877	4,639	2.94%	128,439	(18,799)	(23,438)	2.93%	127,825	(19,413)	(24,052)	(614)
	Total	39,170,001	3.37%	1,320,029	3.58%	1,402,526	82,497	3.08%	1,207,110	(112,919)	(195,416)	3.06%	1,196,856	(123,173)	(205,670)	(10,254)
<i>C & I Solar Partnership</i>																
343.80	Prime Movers - Solar	8,215,941	3.37%	276,877	3.48%	285,537	8,660	3.03%	249,133	(27,744)	(36,404)	2.94%	241,173	(35,704)	(44,364)	(7,960)
345.80	Accessory Electric Equipment	5,939,006	3.37%	200,145	3.30%	195,724	(4,421)	2.86%	169,911	(30,234)	(25,813)	2.74%	162,849	(37,296)	(32,875)	(7,062)
	Total	14,154,947	3.37%	477,022	3.40%	481,261	4,239	2.96%	419,044	(57,978)	(62,217)	2.85%	404,022	(73,000)	(77,239)	(15,022)
<i>New Solar 2021</i>																
341.80	Structures and Improvements	43,524,439	3.37%	1,466,774	3.38%	1,471,587	4,813	2.86%	1,244,799	(221,975)	(226,788)	2.90%	1,260,690	(206,084)	(210,897)	15,891
343.80	Prime Movers - Solar	438,965,030	3.37%	14,793,122	3.53%	15,513,613	720,491	3.03%	13,300,640	(1,492,482)	(2,212,973)	3.07%	13,476,616	(1,316,506)	(2,036,997)	175,976
345.80	Accessory Electric Equipment	66,301,046	3.37%	2,234,345	3.38%	2,241,678	7,333	2.86%	1,896,210	(338,135)	(345,468)	2.90%	1,920,416	(313,929)	(321,262)	24,206
	Total	548,790,515	3.37%	18,494,240	3.50%	19,226,878	732,638	3.00%	16,441,649	(2,052,591)	(2,785,229)	3.04%	16,657,722	(1,836,518)	(2,569,156)	216,073
	Total Solar Production Plant	4,869,802,677	3.30%	160,780,581	3.42%	166,409,916	5,629,335	2.97%	144,704,005	(16,076,576)	(21,705,911)	2.92%	142,292,441	(18,488,140)	(24,117,475)	(2,411,564)

Florida Power & Light Company
Table 2: Calculation of Remaining Life Annual Accrual Rate
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	12/31/21 Plant in Service	12/31/21 Book Reserve Amount	Book Reserve Percent	Future Net Salvage Percent	Remaining Life	Total Annual	
							Calculated Accrual Rate	Accrual Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G)	=(1-(E)-(F))/I	(I)=(C)*(H)
Steam Production Plant								
Total Steam Production Plant								
311.00	Structures and Improvements	213,362,210	162,175,009	76.01%			1.34%	2,862,432
312.00	Boiler Plant Equipment	719,461,323	200,048,525	27.81%			4.85%	34,875,628
314.00	Turbogenerator Units	261,256,830	119,603,854	45.78%			4.47%	11,680,312
315.00	Accessory Electric Equipment	188,877,109	89,259,541	47.26%			3.64%	6,872,161
316.00	Miscellaneous Power Plant Equip	13,041,265	6,036,098	46.28%			2.82%	367,399
	Total Steam Production Plant	1,395,998,737	577,123,027	41.34%			4.06%	56,657,932
Nuclear Production Plant								
Total Nuclear Production Plant								
321.00	Structures and Improvements	1,734,511,914	880,922,113	50.79%			1.53%	26,480,684
322.00	Reactor Plant Equipment	3,477,042,215	1,590,801,967	45.75%			1.81%	63,099,868
323.00	Turbogenerator Units	2,323,862,585	818,441,279	35.22%			2.28%	53,081,829
324.00	Accessory Electric Equipment	800,498,890	441,852,979	55.20%			1.48%	11,850,485
325.00	Miscellaneous Power Plant Equip	142,873,836	60,193,423	42.13%			2.34%	3,340,810
	Total Nuclear Production Plant	8,478,789,439	3,792,211,761	44.73%			1.86%	157,853,676
Other Production Plant								
Combined Cycle Production Plant								
341.00	Structures and Improvements	1,467,039,929	441,628,787	30.10%			2.60%	38,087,935
342.00	Fuel Holders, Producers, and Accessories	303,886,691	66,411,636	21.85%			2.61%	7,933,727
343.00	Prime Movers - General	5,920,821,156	761,751,776	12.87%			3.30%	195,596,053
343.21	Prime Movers - Capital Spare Parts	3,143,424,927	393,214,550	12.51%			6.75%	212,233,834
344.00	Generators	904,658,791	204,865,266	22.65%			2.95%	26,687,352
345.00	Accessory Electric Equipment	1,000,712,601	276,051,068	27.59%			2.57%	25,717,273
346.00	Miscellaneous Power Plant Equip	149,118,996	42,955,963	28.81%			2.51%	3,747,718
	Total Combined Cycle Production Plant	12,889,663,091	2,186,879,047	16.97%			3.96%	510,003,892
Simple Cycle and Peaker Production Plant								
341.00	Structures and Improvements	110,854,356	13,123,291	11.84%			2.89%	3,206,532
342.00	Fuel Holders, Producers, and Accessories	143,773,021	12,037,975	8.37%			2.76%	3,964,308
343.00	Prime Movers - General	298,680,437	68,137,427	22.81%			2.86%	8,529,712
343.22	Prime Movers - Capital Spare Parts	351,758,270	16,020,216	4.55%			3.13%	11,003,423
344.00	Generators	145,007,181	17,516,822	12.08%			3.40%	4,931,408
345.00	Accessory Electric Equipment	119,219,809	15,733,550	13.20%			2.92%	3,482,141
346.00	Miscellaneous Power Plant Equip	3,403,808	34,918	1.03%			3.14%	106,866
	Total Simple Cycle and Peaker Production Plant	1,172,696,883	142,604,199	12.16%			3.00%	35,224,391
Solar Production Plant								
341.80	Structures and Improvements	416,363,297	33,042,798	7.94%			2.83%	11,770,830
343.80	Prime Movers - Solar	3,830,573,925	417,837,748	10.91%			2.95%	112,826,709
345.80	Accessory Electric Equipment	622,808,335	51,792,374	8.32%			2.84%	17,693,086
346.80	Miscellaneous Power Plant Equip	57,120	5,299	9.28%			3.18%	1,816
	Total Solar Production Plant	4,869,802,677	502,678,218	10.32%			2.92%	142,292,441
Energy Storage								
348.00	Energy Storage Equipment	453,716,379	21,622,200	4.77%	0%	19.1	4.98%	22,610,894
	Total Energy Storage	453,716,379	21,622,200	4.77%			4.98%	22,610,894
	Total Other Production Plant	19,385,879,029	2,853,783,664	14.72%			3.66%	710,131,618
	Total Production Plant	29,260,667,205	7,223,118,453	24.69%			3.16%	924,643,227

Florida Power & Light Company
Table 2: Calculation of Remaining Life Annual Accrual Rate
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	12/31/21 Plant in Service	12/31/21 Book Reserve Amount	Book Reserve Percent	Future Net Salvage Percent	Remaining Life	Total Annual	
							Calculated Accrual Rate	Accrual Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G)	= (1-(E)-(F))/I	(I)=(C)*(H)
Transmission Plant								
350.20	Easements	271,402,574	53,752,626	19.81%	0%	52.4	1.53%	4,157,592
352.00	Structures and Improvements	343,077,022	45,715,350	13.33%	-15%	62.3	1.63%	5,595,496
353.00	Station Equipment	2,928,897,434	491,536,323	16.78%	0%	33.3	2.50%	73,282,054
353.10	Station Equipment - Step-Up Transformers	483,088,284	77,129,854	15.97%	0%	23.2	3.63%	17,520,865
354.00	Towers and Fixtures	167,917,205	66,984,617	39.89%	-25%	53.5	1.59%	2,670,252
355.00	Poles and Fixtures	2,338,863,733	401,419,421	17.16%	-50%	52.7	2.52%	58,965,196
356.00	Overhead Conductors and Devices	1,515,639,748	286,961,568	18.93%	-50%	52.7	2.49%	37,723,093
357.00	Underground Conduit	157,775,772	31,585,979	20.02%	0%	50.9	1.57%	2,477,224
358.00	Underground Conductors and Devices	205,572,397	40,146,865	19.53%	-20%	51.3	1.96%	4,024,552
359.00	Roads and Trails	133,034,358	36,494,484	27.43%	-10%	55.1	1.50%	1,993,888
Total Transmission Plant		8,545,268,527	1,531,727,087	17.92%			2.44%	208,410,212
Distribution Plant								
361.00	Structures and Improvements	363,420,972	84,990,629	23.39%	-15%	57.5	1.59%	5,790,322
362.00	Station Equipment	3,025,803,566	633,794,806	20.95%	-10%	39.2	2.27%	68,792,165
363.00	Storage Battery Equipment	4,250,951	2,123,740	49.96%	0%	15.2	3.29%	139,948
364.10	Poles, Towers, and Fixtures - Wood	1,791,157,643	521,130,216	29.09%	-90%	30.1	5.35%	95,845,338
364.20	Poles, Towers, and Fixtures - Concrete	1,666,735,268	108,741,707	6.52%	-90%	45.5	4.03%	67,239,563
365.00	Overhead Conductors and Devices	4,102,150,836	569,946,634	13.89%	-60%	48.8	3.00%	122,918,267
366.60	Underground Conduit - Duct System	2,294,405,710	464,454,245	20.24%	0%	55.7	1.43%	32,836,021
366.70	Underground Conduit - Direct Buried	121,915,197	36,665,335	30.07%	0%	39.7	1.76%	2,147,352
367.60	Underground Conductors and Devices - Duct System	2,802,292,502	477,826,171	17.05%	-5%	35.2	2.50%	69,937,031
367.70	Underground Conductors and Devices - Direct Buried	916,624,605	317,517,773	34.64%	0%	27.1	2.41%	22,107,263
368.00	Line Transformers	3,493,242,494	1,015,267,810	29.06%	-15%	31.9	2.70%	94,164,400
369.10	Services - Overhead	419,369,727	173,870,371	41.46%	-100%	44.4	3.57%	14,961,050
369.60	Services - Underground	1,365,020,244	426,898,969	31.27%	-15%	43.2	1.94%	26,467,677
370.00	Meters	158,265,169	104,122,480	65.79%	-20%	23.0	2.36%	3,736,747
370.10	Meters - AMI	838,456,573	337,828,276	40.29%	-20%	12.6	6.33%	53,041,239
371.00	Installations on Customers' Premises	105,497,866	36,663,289	34.75%	-10%	21.6	3.48%	3,671,802
371.40	Electric Vehicle Chargers	10,589,732	128,746	1.22%	0%	14.3	6.92%	732,562
373.00	Street Lighting and Signal Systems	777,697,220	80,158,373	10.31%	-10%	24.3	4.10%	31,905,702
Total Distribution Plant		24,256,896,274	5,392,129,569	22.23%			2.95%	716,434,450
General Plant								
390.00	Structures and Improvements	795,906,054	162,154,236	20.37%	-5%	49.2	1.72%	13,681,640
392.10	Automobiles	16,848,883	11,757,061	69.78%	20%	3.5	2.90%	487,831
392.20	Light Trucks	80,399,479	35,798,655	44.53%	20%	4.6	7.65%	6,146,752
392.30	Heavy Trucks	406,416,668	159,067,611	39.14%	20%	7.8	5.24%	21,290,477
392.40	Tractor Trailers	4,637,374	1,731,984	37.35%	20%	5.8	7.32%	339,265
392.90	Trailers	38,444,581	8,381,225	21.80%	20%	14.9	3.90%	1,499,627
396.10	Power Operated Equipment	6,977,625	3,046,502	43.66%	20%	7.9	4.59%	320,151
397.80	Communication Equipment - Fiber Optics	77,992,649	24,298,598	31.15%	0%	18.5	3.73%	2,910,247
Total General Plant		1,427,623,313	406,235,874	28.46%			3.27%	46,675,990
Total Transmission, Distribution, and General Plant		34,229,788,115	7,330,092,530	21.41%			2.84%	971,520,652
TOTAL DEPRECIABLE PLANT		63,490,455,320	14,553,210,983	22.92%			2.99%	1,896,163,878

Florida Power & Light Company
Table 2: Calculation of Remaining Life Annual Accrual Rate
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	12/31/21 Plant in Service	12/31/21 Book Reserve Amount	Book Reserve Percent	Future Net Salvage Percent	Remaining Life	Total Annual	
							Calculated Accrual Rate	Accrual Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G)	=(1-(E)-(F))/I	(I)=(C)*(H)
Steam Production Plant								
Crist Steam Plant								
<i>Crist Common</i>								
311.00	Structures and Improvements	157,804,657	130,811,821	82.89%	-2%	16.5	1.16%	1,822,789
312.00	Boiler Plant Equipment	94,244,191	11,258,438	11.95%	-2%	16.1	5.60%	5,281,309
314.00	Turbogenerator Units	28,056,791	19,143,248	68.23%	-1%	15.8	2.07%	581,170
315.00	Accessory Electric Equipment	103,472,549	47,770,866	46.17%	-1%	16.2	3.38%	3,497,929
316.00	Miscellaneous Power Plant Equip	5,914,170	2,986,915	50.50%	-1%	16.1	3.14%	185,837
Total		389,492,359	211,971,287	54.42%			2.92%	11,369,034
<i>Crist Unit 4</i>								
311.00	Structures and Improvements			0.00%	0%	0.0	0.00%	0
312.00	Boiler Plant Equipment	23,900,620	17,287,313	72.33%	-2%	3.0	9.99%	2,387,650
314.00	Turbogenerator Units	11,280,476	7,366,287	65.30%	-1%	3.0	12.02%	1,355,890
315.00	Accessory Electric Equipment	3,722,387	2,506,317	67.33%	-1%	3.0	11.34%	421,984
316.00	Miscellaneous Power Plant Equip			0.00%	0%	0.0	0.00%	0
Total		38,903,483	27,159,917	69.81%			10.71%	4,165,524
<i>Crist Unit 5</i>								
311.00	Structures and Improvements			0.00%	0%	0.0	0.00%	0
312.00	Boiler Plant Equipment	25,834,053	16,703,845	64.66%	-2%	4.9	7.61%	1,964,743
314.00	Turbogenerator Units	14,821,431	4,552,213	30.71%	-1%	4.9	14.31%	2,121,677
315.00	Accessory Electric Equipment	4,162,197	2,839,269	68.22%	-1%	4.9	6.64%	276,225
316.00	Miscellaneous Power Plant Equip			0.00%	0%	0.0	0.00%	0
Total		44,817,681	24,095,328	53.76%			9.73%	4,362,644
<i>Crist Unit 6</i>								
311.00	Structures and Improvements			0.00%	0%	0.0	0.00%	0
312.00	Boiler Plant Equipment	144,222,333	27,188,146	18.85%	-2%	13.3	6.25%	9,016,439
314.00	Turbogenerator Units	57,568,931	22,001,610	38.22%	-1%	13.3	4.72%	2,717,520
315.00	Accessory Electric Equipment	33,319,870	12,543,172	37.64%	-1%	13.6	4.68%	1,557,926
316.00	Miscellaneous Power Plant Equip			0.00%	0%	0.0	0.00%	0
Total		235,111,133	61,732,929	26.26%			5.65%	13,291,884
<i>Crist Unit 7</i>								
311.00	Structures and Improvements			0.00%	0%	0.0	0.00%	0
312.00	Boiler Plant Equipment	157,175,682	28,512,184	18.14%	-2%	15.9	5.26%	8,274,138
314.00	Turbogenerator Units	102,954,877	40,685,471	39.52%	-1%	16.0	3.85%	3,966,100
315.00	Accessory Electric Equipment	27,606,672	16,672,769	60.39%	-1%	16.2	2.51%	693,257
316.00	Miscellaneous Power Plant Equip			0.00%	0%	0.0	0.00%	0
Total		287,737,230	85,870,424	29.84%			4.49%	12,933,495
Total Crist Steam Plant		996,061,886	410,829,885	41.25%			4.63%	46,122,581
Scherer Steam Plant								
<i>Scherer Common</i>								
311.00	Structures and Improvements	30,228,391	15,653,939	51.79%	-2%	24.5	2.05%	619,805
312.00	Boiler Plant Equipment	53,962,734	13,984,694	25.92%	-2%	23.0	3.31%	1,788,210
314.00	Turbogenerator Units	1,506,946	1,138,650	75.56%	-1%	22.9	1.11%	16,712
315.00	Accessory Electric Equipment	2,455,938	623,798	25.40%	-1%	23.8	3.18%	78,078
316.00	Miscellaneous Power Plant Equip	6,302,833	2,579,394	40.92%	-1%	22.9	2.63%	165,710
Total		94,456,843	33,980,475	35.97%			2.83%	2,668,514
<i>Scherer Unit 3</i>								
311.00	Structures and Improvements	25,329,161	15,709,250	62.02%	-2%	24.1	1.66%	419,838
312.00	Boiler Plant Equipment	220,121,711	85,113,904	38.67%	-2%	22.6	2.80%	6,163,141
314.00	Turbogenerator Units	45,067,377	24,716,374	54.84%	-1%	22.6	2.04%	921,243
315.00	Accessory Electric Equipment	14,137,497	6,303,350	44.59%	-1%	23.0	2.45%	346,762
316.00	Miscellaneous Power Plant Equip	824,261	469,789	57.00%	-1%	22.9	1.92%	15,853
Total		305,480,008	132,312,667	43.31%			2.58%	7,866,837

Florida Power & Light Company
 Table 2: Calculation of Remaining Life Annual Accrual Rate
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	12/31/21 Plant in Service	12/31/21 Book Reserve Amount	Book Reserve Percent	Future Net Salvage Percent	Remaining Life	Total Annual	
							Calculated Accrual Rate	Accrual Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G)	$\text{Rate} = (1 - (F) - (G)) / (C)$	$\text{Amount} = (C) * (H)$
Total Scherer Steam Plant		399,936,851	166,293,142	41.58%			2.63%	10,535,351
Total Steam Production Plant		1,395,998,737	577,123,027	41.34%			4.06%	56,657,932
Nuclear Production Plant								
St. Lucie Nuclear Plant								
<i>St. Lucie Common</i>								
321.00	Structures and Improvements	428,283,839	220,749,797	51.54%	-1%	38.1	1.30%	5,566,804
322.00	Reactor Plant Equipment	53,525,448	26,980,291	50.41%	-1%	34.6	1.46%	783,350
323.00	Turbogenerator Units	15,549,874	4,403,628	28.32%	2%	32.6	2.14%	332,166
324.00	Accessory Electric Equipment	36,864,433	20,611,573	55.91%	-3%	37.4	1.26%	463,767
325.00	Miscellaneous Power Plant Equip	23,195,582	7,068,923	30.48%	-5%	30.6	2.44%	565,471
	Total	557,419,177	279,814,211	50.20%			1.38%	7,711,557
<i>St. Lucie Unit 1</i>								
321.00	Structures and Improvements	219,004,819	117,397,984	53.61%	-1%	32.1	1.48%	3,231,534
322.00	Reactor Plant Equipment	924,507,798	434,094,797	46.95%	-1%	30.0	1.80%	16,671,941
323.00	Turbogenerator Units	447,173,618	158,824,300	35.52%	2%	28.3	2.21%	9,872,998
324.00	Accessory Electric Equipment	130,121,602	66,282,752	50.94%	-3%	32.2	1.62%	2,105,766
325.00	Miscellaneous Power Plant Equip	17,674,266	8,443,789	47.77%	-5%	25.8	2.22%	391,719
	Total	1,738,482,104	785,043,623	45.16%			1.86%	32,273,959
<i>St. Lucie Unit 2</i>								
321.00	Structures and Improvements	299,078,948	156,901,540	52.46%	-1%	38.0	1.28%	3,823,234
322.00	Reactor Plant Equipment	1,106,308,676	471,521,501	42.62%	-1%	34.8	1.68%	18,574,928
323.00	Turbogenerator Units	368,375,231	113,872,620	30.91%	2%	32.4	2.07%	7,632,338
324.00	Accessory Electric Equipment	210,886,958	104,337,811	49.48%	-3%	37.6	1.42%	3,003,612
325.00	Miscellaneous Power Plant Equip	26,430,446	14,725,176	55.71%	-5%	27.6	1.78%	471,643
	Total	2,011,080,259	861,358,649	42.83%			1.67%	33,505,756
Total St. Lucie Nuclear Plant		4,306,981,540	1,926,216,483	44.72%			1.71%	73,491,273
Turkey Point Nuclear Plant								
<i>Turkey Point Common</i>								
321.00	Structures and Improvements	445,026,799	218,491,524	49.10%	-1%	29.7	1.75%	7,769,443
322.00	Reactor Plant Equipment	134,184,480	61,725,975	46.00%	-1%	28.1	1.96%	2,631,029
323.00	Turbogenerator Units	33,394,423	10,043,850	30.08%	2%	26.6	2.56%	853,374
324.00	Accessory Electric Equipment	54,832,779	35,456,650	64.66%	-3%	29.6	1.29%	709,214
325.00	Miscellaneous Power Plant Equip	43,836,326	19,319,894	44.07%	-5%	25.7	2.37%	1,038,020
	Total	711,274,807	345,037,894	48.51%			1.83%	13,001,080
<i>Turkey Point Unit 3</i>								
321.00	Structures and Improvements	186,076,891	91,882,745	49.38%	-1%	29.1	1.77%	3,299,722
322.00	Reactor Plant Equipment	648,686,317	321,294,118	49.53%	-1%	27.3	1.89%	12,230,002
323.00	Turbogenerator Units	797,201,773	268,622,484	33.70%	2%	26.0	2.48%	19,754,730
324.00	Accessory Electric Equipment	165,852,717	91,934,343	55.43%	-3%	29.1	1.64%	2,712,997
325.00	Miscellaneous Power Plant Equip	16,047,826	3,657,491	22.79%	-5%	25.8	3.18%	510,554
	Total	1,813,865,524	777,391,181	42.86%			2.12%	38,508,006
<i>Turkey Point Unit 4</i>								
321.00	Structures and Improvements	157,040,616	75,498,522	48.08%	-1%	29.8	1.78%	2,789,946
322.00	Reactor Plant Equipment	609,829,496	275,185,284	45.12%	-1%	27.9	2.00%	12,208,617
323.00	Turbogenerator Units	662,167,666	262,674,397	39.67%	2%	26.4	2.21%	14,636,223
324.00	Accessory Electric Equipment	201,940,401	123,229,850	61.02%	-3%	29.7	1.41%	2,855,128
325.00	Miscellaneous Power Plant Equip	15,689,389	6,978,150	44.48%	-5%	26.1	2.32%	363,403
	Total	1,646,667,569	743,566,204	45.16%			2.00%	32,853,317
Total Turkey Point Nuclear Plant		4,171,807,899	1,865,995,278	44.73%			2.02%	84,362,403
Total Nuclear Production Plant		8,478,789,439	3,792,211,761	44.73%			1.86%	157,853,676

Florida Power & Light Company
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							Calculated Accrual Rate	Accrual Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)=(1-(E)-(F))/I	(I)=(C)*(H)
Combined Cycle Production Plant								
Ft. Myers Combined Cycle Plant								
<i>Ft. Myers Common</i>								
341.00	Structures and Improvements	12,586,217	2,814,492	22.36%	-5%	24.7	3.34%	420,754
342.00	Fuel Holders, Producers, and Accessories	740,848	539,509	72.82%	-1%	19.7	1.43%	10,602
343.00	Prime Movers - General	2,800,164	421,887	15.07%	0%	22.8	3.73%	104,448
343.21	Prime Movers - Capital Spare Parts	31,059,638	1,435,699	4.62%	40%	7.5	7.37%	2,290,291
344.00	Generators	215,270	65,775	30.55%	-5%	24.5	3.03%	6,533
345.00	Accessory Electric Equipment	1,356,652	349,010	25.73%	-2%	24.4	3.12%	42,374
346.00	Miscellaneous Power Plant Equip	1,242,399	392,331	31.58%	-1%	24.0	2.89%	35,922
	Total	50,001,189	6,018,702	12.04%			5.82%	2,910,924
<i>Ft. Myers Unit 2</i>								
341.00	Structures and Improvements	50,997,534	13,405,006	26.29%	-5%	24.9	3.16%	1,610,851
342.00	Fuel Holders, Producers, and Accessories	5,092,052	645,235	12.67%	-1%	23.8	3.71%	189,140
343.00	Prime Movers - General	491,969,194	54,485,290	11.07%	0%	22.6	3.93%	19,340,579
343.21	Prime Movers - Capital Spare Parts	399,595,444	73,344,829	18.35%	40%	7.1	5.85%	23,372,533
344.00	Generators	58,019,933	22,713,498	39.15%	-5%	24.2	2.72%	1,580,779
345.00	Accessory Electric Equipment	56,583,231	25,761,283	45.53%	-2%	23.7	2.38%	1,345,982
346.00	Miscellaneous Power Plant Equip	4,154,211	1,310,102	31.54%	-1%	24.0	2.90%	120,286
	Total	1,066,411,599	191,665,243	17.97%			4.46%	47,560,150
<i>Ft. Myers Unit 3</i>								
341.00	Structures and Improvements	7,159,661	2,689,586	37.57%	-4%	20.6	3.23%	231,345
342.00	Fuel Holders, Producers, and Accessories	4,388,804	2,431,003	55.39%	-1%	19.5	2.34%	102,493
343.00	Prime Movers - General	35,674,577	(8,419,219)	-23.60%	0%	18.9	6.55%	2,336,714
343.21	Prime Movers - Capital Spare Parts	54,836,903	(5,375,187)	-9.80%	33%	16.9	4.54%	2,489,120
344.00	Generators	10,476,859	2,068,386	19.74%	-5%	20.1	4.25%	445,280
345.00	Accessory Electric Equipment	13,766,573	6,092,354	44.25%	-2%	20.0	2.89%	397,478
346.00	Miscellaneous Power Plant Equip	1,651,448	(333,596)	-20.20%	-1%	20.2	5.99%	98,891
	Total	127,954,826	(846,674)	-0.66%			4.77%	6,101,321
	Total Ft. Myers Combined Cycle Plant	1,244,367,614	196,837,271	15.82%			4.55%	56,572,395
Manatee Combined Cycle Plant								
<i>Manatee Unit 3</i>								
341.00	Structures and Improvements	142,481,541	32,642,693	22.91%	-5%	26.1	3.14%	4,477,907
342.00	Fuel Holders, Producers, and Accessories	5,407,180	1,315,042	24.32%	-1%	25.2	3.04%	164,597
343.00	Prime Movers - General	305,782,276	83,593,813	27.34%	0%	23.9	3.04%	9,288,815
343.21	Prime Movers - Capital Spare Parts	224,014,386	41,488,985	18.52%	40%	6.7	6.19%	13,868,604
344.00	Generators	44,322,995	13,247,468	29.89%	-5%	25.9	2.90%	1,285,393
345.00	Accessory Electric Equipment	50,459,835	20,659,822	40.94%	-2%	25.5	2.40%	1,210,102
346.00	Miscellaneous Power Plant Equip	14,348,585	6,362,407	44.34%	-1%	25.3	2.24%	321,458
	Total	786,816,798	199,310,230	25.33%			3.89%	30,616,877
	Total Manatee Combined Cycle Plant	786,816,798	199,310,230	25.33%			3.89%	30,616,877
Martin Combined Cycle Plant								
<i>Martin Common</i>								
341.00	Structures and Improvements	257,949,202	176,504,320	68.43%	-5%	25.4	1.44%	3,712,804
342.00	Fuel Holders, Producers, and Accessories	9,575,316	3,648,279	38.10%	-1%	24.8	2.54%	243,345
343.00	Prime Movers - General	30,199,931	13,495,101	44.69%	0%	23.8	2.32%	700,706
343.21	Prime Movers - Capital Spare Parts	24,082,662	2,010,771	8.35%	40%	7.7	6.74%	1,623,868
344.00	Generators			0.00%	0%	0.0	0.00%	0
345.00	Accessory Electric Equipment	17,757,041	7,032,283	39.60%	-2%	25.6	2.43%	432,302
346.00	Miscellaneous Power Plant Equip	5,794,126	3,031,250	52.32%	-1%	25.3	1.93%	111,627
	Total	345,358,277	205,722,004	59.57%			1.98%	6,824,651
<i>Martin Unit 3</i>								

Florida Power & Light Company
Table 2: Calculation of Remaining Life Annual Accrual Rate
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	12/31/21 Plant in Service	12/31/21 Book Reserve Amount	Book Reserve Percent	Future Net Salvage Percent	Remaining Life	Total Annual	
							Calculated Accrual Rate	Accrual Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G)	= (1-(E)-(F))/I	(I)=(C)*(H)
341.00	Structures and Improvements	2,333,602	719,480	30.83%	-5%	16.9	4.40%	102,596
342.00	Fuel Holders, Producers, and Accessories	165,541	126,329	76.31%	-1%	16.0	1.54%	2,556
343.00	Prime Movers - General	146,992,697	62,024,975	42.20%	0%	15.6	3.70%	5,439,675
343.21	Prime Movers - Capital Spare Parts	69,613,132	20,094,372	28.87%	40%	6.6	4.75%	3,303,888
344.00	Generators	29,766,398	14,390,590	48.35%	-5%	16.6	3.42%	1,018,365
345.00	Accessory Electric Equipment	28,519,518	18,342,428	64.32%	-2%	16.3	2.31%	660,165
346.00	Miscellaneous Power Plant Equip	668,815	336,122	50.26%	-1%	16.4	3.10%	20,719
Total		278,059,703	116,034,296	41.73%			3.79%	10,547,965
<i>Martin Unit 4</i>								
341.00	Structures and Improvements	2,390,699	470,702	19.69%	-5%	17.0	5.02%	120,043
342.00	Fuel Holders, Producers, and Accessories	173,143	115,140	66.50%	-1%	16.0	2.15%	3,726
343.00	Prime Movers - General	141,470,179	75,486,453	53.36%	0%	15.7	2.98%	4,216,213
343.21	Prime Movers - Capital Spare Parts	77,728,707	4,508,634	5.80%	40%	7.0	7.72%	6,001,224
344.00	Generators	30,475,793	12,110,033	39.74%	-5%	16.6	3.94%	1,201,060
345.00	Accessory Electric Equipment	25,805,467	14,981,990	58.06%	-2%	16.4	2.69%	693,129
346.00	Miscellaneous Power Plant Equip	750,123	398,286	53.10%	-1%	16.4	2.91%	21,858
Total		278,794,112	108,071,239	38.76%			4.40%	12,257,252
<i>Martin Unit 8</i>								
341.00	Structures and Improvements	24,729,500	10,573,063	42.75%	-5%	26.3	2.37%	585,282
342.00	Fuel Holders, Producers, and Accessories	11,426,633	4,334,069	37.93%	-1%	25.1	2.52%	287,583
343.00	Prime Movers - General	326,665,682	61,070,601	18.70%	0%	23.9	3.40%	11,094,197
343.21	Prime Movers - Capital Spare Parts	254,305,508	39,698,430	15.61%	40%	6.9	6.46%	16,431,568
344.00	Generators	46,627,174	13,786,407	29.57%	-5%	25.9	2.91%	1,356,426
345.00	Accessory Electric Equipment	52,367,446	21,407,288	40.88%	-2%	25.4	2.41%	1,260,634
346.00	Miscellaneous Power Plant Equip	5,238,253	2,129,934	40.66%	-1%	25.6	2.36%	123,561
Total		721,360,196	152,999,791	21.21%			4.32%	31,139,252
Total Martin Combined Cycle Plant		1,623,572,289	582,827,331	35.90%			3.74%	60,769,120
<i>Sanford Combined Cycle Plant</i>								
<i>Sanford Common</i>								
341.00	Structures and Improvements	85,963,899	33,274,739	38.71%	-5%	24.6	2.69%	2,312,799
342.00	Fuel Holders, Producers, and Accessories	88,462	10,464	11.83%	-1%	23.4	3.81%	3,373
343.00	Prime Movers - General	16,673,265	827,275	4.96%	0%	22.7	4.19%	698,369
343.21	Prime Movers - Capital Spare Parts	51,959,134	13,362,833	25.72%	40%	7.3	4.73%	2,456,917
344.00	Generators	202,507	56,226	27.77%	-5%	24.5	3.16%	6,392
345.00	Accessory Electric Equipment	14,883,571	1,259,746	8.46%	-2%	24.9	3.75%	558,423
346.00	Miscellaneous Power Plant Equip	2,668,353	857,081	32.12%	-1%	24.1	2.86%	76,295
Total		172,439,191	49,648,366	28.79%			3.54%	6,112,567
<i>Sanford Unit 4</i>								
341.00	Structures and Improvements	7,639,494	4,782,777	62.61%	-5%	24.2	1.75%	133,886
342.00	Fuel Holders, Producers, and Accessories	1,982,945	331,006	16.69%	-1%	23.9	3.52%	69,861
343.00	Prime Movers - General	290,806,520	60,252,383	20.72%	0%	22.6	3.50%	10,187,987
343.21	Prime Movers - Capital Spare Parts	189,258,727	35,226,190	18.61%	40%	7.0	5.96%	11,270,366
344.00	Generators	40,300,942	12,425,604	30.83%	-5%	24.4	3.04%	1,226,021
345.00	Accessory Electric Equipment	36,691,488	13,937,309	37.99%	-2%	23.9	2.68%	983,585
346.00	Miscellaneous Power Plant Equip	3,463,144	1,626,629	46.97%	-1%	23.9	2.27%	78,455
Total		570,143,260	128,581,899	22.55%			4.20%	23,950,160
<i>Sanford Unit 5</i>								
341.00	Structures and Improvements	7,460,852	3,878,485	51.98%	-5%	23.4	2.26%	168,962
342.00	Fuel Holders, Producers, and Accessories	982,324	359,189	36.57%	-1%	22.7	2.84%	27,884
343.00	Prime Movers - General	293,465,352	71,075,387	24.22%	0%	21.9	3.47%	10,178,030
343.21	Prime Movers - Capital Spare Parts	205,264,752	35,613,161	17.35%	40%	6.9	6.17%	12,669,420
344.00	Generators	34,199,440	13,727,936	40.14%	-5%	23.4	2.78%	949,143
345.00	Accessory Electric Equipment	33,554,725	13,144,536	39.17%	-2%	23.0	2.73%	915,384
346.00	Miscellaneous Power Plant Equip	2,851,191	1,330,041	46.65%	-1%	23.0	2.36%	67,377
Total		577,778,635	139,128,735	24.08%			4.32%	24,976,200
Total Sanford Combined Cycle Plant		1,320,361,087	317,358,999	24.04%			4.17%	55,038,926

Florida Power & Light Company
Table 2: Calculation of Remaining Life Annual Accrual Rate
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	12/31/21 Plant in Service	12/31/21 Book Reserve Amount	Book Reserve Percent	Future Net Salvage Percent	Remaining Life	Total Annual	
							Calculated Accrual Rate	Accrual Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G)	= (1-(E)-(F))/I	(I)=(C)*(H)
Turkey Point Combined Cycle Plant								
<i>Turkey Point Unit 5</i>								
341.00	Structures and Improvements	53,949,216	17,587,858	32.60%	-5%	28.3	2.56%	1,380,170
342.00	Fuel Holders, Producers, and Accessories	12,524,956	4,985,233	39.80%	-1%	26.6	2.30%	287,832
343.00	Prime Movers - General	336,350,551	36,505,736	10.85%	0%	25.4	3.51%	11,814,217
343.21	Prime Movers - Capital Spare Parts	211,449,307	28,129,731	13.30%	40%	7.1	6.61%	13,985,815
344.00	Generators	39,828,219	(1,683,139)	-4.23%	-5%	27.6	3.95%	1,575,046
345.00	Accessory Electric Equipment	53,740,830	21,584,250	40.16%	-2%	27.1	2.29%	1,228,517
346.00	Miscellaneous Power Plant Equip	13,739,187	4,541,000	33.05%	-1%	27.2	2.50%	342,842
Total		721,582,265	111,650,668	15.47%			4.24%	30,614,439
Total Turkey Point Combined Cycle Plant		721,582,265	111,650,668	15.47%			4.24%	30,614,439
West County Combined Cycle Plant								
<i>West County Common</i>								
341.00	Structures and Improvements	77,913,221	15,696,351	20.15%	-5%	31.9	2.66%	2,075,095
342.00	Fuel Holders, Producers, and Accessories	8,611,780	1,754,015	20.37%	-1%	30.1	2.68%	230,541
343.00	Prime Movers - General	28,434,944	3,307,990	11.63%	0%	28.3	3.12%	886,938
343.21	Prime Movers - Capital Spare Parts	154,364,008	31,432,920	20.36%	40%	7.4	5.39%	8,324,556
344.00	Generators			0.00%	0%	0.0	0.00%	0
345.00	Accessory Electric Equipment	15,569,195	2,517,821	16.17%	-2%	31.1	2.76%	429,947
346.00	Miscellaneous Power Plant Equip	2,045,750	342,945	16.76%	-1%	30.8	2.73%	55,896
Total		286,938,898	55,052,042	19.19%			4.18%	12,002,972
<i>West County Unit 1</i>								
341.00	Structures and Improvements	80,928,149	22,797,947	28.17%	-5%	29.9	2.57%	2,079,485
342.00	Fuel Holders, Producers, and Accessories	17,873,154	4,833,642	27.04%	-1%	28.3	2.62%	467,406
343.00	Prime Movers - General	306,048,983	44,940,934	14.68%	0%	26.6	3.20%	9,808,717
343.21	Prime Movers - Capital Spare Parts	163,650,416	14,559,630	8.90%	40%	6.9	7.40%	12,102,839
344.00	Generators	52,265,429	15,150,702	28.99%	-5%	29.2	2.60%	1,359,152
345.00	Accessory Electric Equipment	75,655,440	21,854,068	28.89%	-2%	28.8	2.54%	1,917,978
346.00	Miscellaneous Power Plant Equip	8,709,638	2,575,682	29.57%	-1%	28.9	2.48%	215,634
Total		705,131,208	126,712,605	17.97%			3.96%	27,951,211
<i>West County Unit 2</i>								
341.00	Structures and Improvements	33,744,239	9,796,566	29.03%	-5%	29.8	2.55%	859,942
342.00	Fuel Holders, Producers, and Accessories	7,322,181	1,866,365	25.49%	-1%	28.2	2.67%	195,787
343.00	Prime Movers - General	252,418,457	28,435,351	11.27%	0%	26.6	3.34%	8,423,584
343.21	Prime Movers - Capital Spare Parts	162,200,016	7,770,457	4.79%	40%	5.2	10.56%	17,122,285
344.00	Generators	43,303,715	13,169,523	30.41%	-5%	29.2	2.56%	1,106,901
345.00	Accessory Electric Equipment	31,129,940	9,410,208	30.23%	-2%	28.7	2.50%	777,936
346.00	Miscellaneous Power Plant Equip	11,726,021	3,657,986	31.20%	-1%	28.8	2.42%	284,014
Total		541,844,568	74,106,456	13.68%			5.31%	28,770,452
<i>West County Unit 3</i>								
341.00	Structures and Improvements	56,293,170	12,932,615	22.97%	-5%	31.7	2.58%	1,454,796
342.00	Fuel Holders, Producers, and Accessories	12,189,194	2,290,324	18.79%	-1%	29.9	2.75%	335,592
343.00	Prime Movers - General	529,109,010	60,961,378	11.52%	0%	28.0	3.16%	16,725,532
343.21	Prime Movers - Capital Spare Parts	151,749,114	12,654,651	8.34%	40%	6.9	7.48%	11,345,125
344.00	Generators	76,288,988	18,008,716	23.61%	-5%	31.0	2.63%	2,005,643
345.00	Accessory Electric Equipment	61,989,752	13,666,822	22.05%	-2%	30.6	2.61%	1,618,111
346.00	Miscellaneous Power Plant Equip	14,488,118	6,430,212	44.38%	-1%	30.5	1.85%	268,680
Total		902,107,345	126,944,717	14.07%			3.74%	33,753,478
Total West County Combined Cycle Plant		2,436,022,020	382,815,821	15.71%			4.21%	102,478,113
Cape Canaveral Combined Cycle Plant								
<i>Cape Canaveral</i>								
341.00	Structures and Improvements	87,006,437	16,951,645	19.48%	-5%	33.5	2.56%	2,224,368
342.00	Fuel Holders, Producers, and Accessories	48,986,357	10,637,775	21.72%	-1%	31.3	2.53%	1,239,657

Florida Power & Light Company
Table 2: Calculation of Remaining Life Annual Accrual Rate
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	12/31/21 Plant in Service	12/31/21 Book Reserve Amount	Book Reserve Percent	Future Net Salvage Percent	Remaining Life	Total Annual	
							Calculated Accrual Rate	Accrual Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G)	$\frac{1-(F)-(G)}{C}$	$(C) \times (H)$
343.00	Prime Movers - General	416,034,251	17,384,167	4.18%	0%	29.3	3.27%	13,624,405
343.21	Prime Movers - Capital Spare Parts	199,391,513	5,567,408	2.79%	40%	7.3	7.89%	15,733,448
344.00	Generators	72,806,013	14,750,859	20.26%	-5%	32.6	2.60%	1,894,824
345.00	Accessory Electric Equipment	119,379,431	24,738,405	20.72%	-2%	32.2	2.52%	3,013,311
346.00	Miscellaneous Power Plant Equip	10,182,154	1,371,022	13.46%	-1%	32.1	2.73%	277,489
Total		953,786,155	91,401,281	9.58%			3.98%	38,007,502
Total Cape Canaveral Combined Cycle Plant		953,786,155	91,401,281	9.58%			3.98%	38,007,502
Riviera Combined Cycle Plant								
<i>Riviera</i>								
341.00	Structures and Improvements	82,860,776	14,984,896	18.08%	-5%	34.4	2.53%	2,095,401
342.00	Fuel Holders, Producers, and Accessories	60,981,844	10,072,429	16.52%	-1%	32.2	2.62%	1,600,473
343.00	Prime Movers - General	520,328,353	11,417,912	2.19%	0%	30.0	3.26%	16,986,330
343.21	Prime Movers - Capital Spare Parts	142,604,521	2,020,730	1.42%	40%	7.6	7.72%	11,006,849
344.00	Generators	87,055,237	15,428,072	17.72%	-5%	33.4	2.61%	2,272,127
345.00	Accessory Electric Equipment	86,332,820	16,252,069	18.82%	-2%	33.1	2.51%	2,168,098
346.00	Miscellaneous Power Plant Equip	12,206,258	2,302,489	18.86%	-1%	33.0	2.49%	304,182
Total		992,369,809	72,478,596	7.30%			3.67%	36,433,459
Total Riviera Combined Cycle Plant		992,369,809	72,478,596	7.30%			3.67%	36,433,459
Pt. Everglades Combined Cycle Plant								
<i>Pt. Everglades</i>								
341.00	Structures and Improvements	115,652,361	16,378,154	14.16%	-5%	36.1	2.51%	2,906,940
342.00	Fuel Holders, Producers, and Accessories	44,972,611	6,713,444	14.93%	-1%	33.6	2.56%	1,150,681
343.00	Prime Movers - General	598,730,639	33,781,084	5.64%	0%	31.3	3.02%	18,072,603
343.21	Prime Movers - Capital Spare Parts	203,942,736	11,213,170	5.50%	40%	7.4	7.42%	15,122,785
344.00	Generators	97,561,241	11,545,968	11.83%	-5%	35.1	2.66%	2,591,030
345.00	Accessory Electric Equipment	98,951,249	13,548,419	13.69%	-2%	34.9	2.53%	2,507,370
346.00	Miscellaneous Power Plant Equip	14,414,470	2,258,237	15.67%	-1%	34.6	2.47%	355,708
Total		1,174,225,307	95,438,476	8.13%			3.64%	42,707,117
Total Pt. Everglades Combined Cycle Plant		1,174,225,307	95,438,476	8.13%			3.64%	42,707,117
Okeechobee Combined Cycle Plant								
<i>Okeechobee</i>								
341.00	Structures and Improvements	91,902,661	6,992,906	7.61%	-5%	39.0	2.50%	2,296,175
342.00	Fuel Holders, Producers, and Accessories	31,975,789	3,158,818	9.88%	-1%	35.9	2.54%	810,705
343.00	Prime Movers - General	739,073,229	43,240,849	5.85%	0%	33.3	2.83%	20,927,290
343.21	Prime Movers - Capital Spare Parts	153,483,867	17,380,316	11.32%	40%	7.7	6.34%	9,727,865
344.00	Generators	58,820,524	4,255,528	7.23%	-5%	37.6	2.60%	1,529,822
345.00	Accessory Electric Equipment	100,547,513	6,898,000	6.86%	-2%	37.6	2.53%	2,545,515
346.00	Miscellaneous Power Plant Equip	11,269,964	1,562,659	13.87%	-1%	37.0	2.35%	265,119
Total		1,187,073,547	83,489,075	7.03%			3.21%	38,102,491
Total Okeechobee Combined Cycle Plant		1,187,073,547	83,489,075	7.03%			3.21%	38,102,491
Lansing Smith Combined Cycle Plant								
<i>Lansing Smith Common</i>								
341.00	Structures and Improvements	47,391,460	5,376,376	11.34%	-5%	23.8	3.93%	1,861,773
342.00	Fuel Holders, Producers, and Accessories	7,065,623	681,671	9.65%	-1%	22.8	4.00%	282,973
343.00	Prime Movers - General	1,571,194	44,280	2.82%	0%	22.2	4.38%	68,873
343.21	Prime Movers - Capital Spare Parts			0.00%	0%	0.0	0.00%	0
344.00	Generators	7,570,260	551,520	7.29%	-5%	23.5	4.15%	314,509
345.00	Accessory Electric Equipment	13,444,429	1,358,201	10.10%	-2%	23.2	3.95%	531,632
346.00	Miscellaneous Power Plant Equip	4,882,464	287,171	5.88%	-1%	23.6	4.03%	196,952
Total		81,925,429	8,299,219	10.13%			3.98%	3,256,710
<i>Lansing Smith Unit 3</i>								

Florida Power & Light Company
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 Using Estimated Plant Balances as of December 31, 2021

Account	Description	12/31/21 Plant in Service	12/31/21 Book Reserve Amount	Book Reserve Percent	Future Net Salvage Percent	Remaining Life	Total Annual	
							Calculated Accrual Rate	Accrual Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G)	$\frac{1-(E)-(F)}{G}$	$(C) \times (H)$
341.00	Structures and Improvements	114,609,034	4,257,589	3.71%	-5%	24.5	4.13%	4,738,037
342.00	Fuel Holders, Producers, and Accessories	3,760,815	360,518	9.59%	-1%	22.9	3.99%	150,192
343.00	Prime Movers - General	109,298,878	8,224,939	7.53%	0%	21.9	4.22%	4,617,357
343.21	Prime Movers - Capital Spare Parts	18,187,683	1,375,640	7.56%	40%	5.0	10.42%	1,896,018
344.00	Generators	74,551,855	9,095,595	12.20%	-5%	23.4	3.97%	2,962,906
345.00	Accessory Electric Equipment	12,166,480	1,212,031	9.96%	-2%	23.4	3.93%	478,742
346.00	Miscellaneous Power Plant Equip	2,618,732	182,636	6.97%	-1%	23.5	4.00%	104,689
Total		335,193,478	24,708,948	7.37%			4.46%	14,947,941
Total Lansing Smith Combined Cycle Plant		417,118,908	33,008,167	7.91%			4.36%	18,204,651
Lauderdale Combined Cycle Plant								
<i>Lauderdale Common</i>								
341.00	Structures and Improvements	23,097,005	16,120,538	69.79%	-5%	34.1	1.03%	238,525
342.00	Fuel Holders, Producers, and Accessories	7,599,139	5,202,139	68.46%	-1%	32.2	1.01%	76,729
343.00	Prime Movers - General	922,825	(806,789)	-87.43%	0%	31.8	5.90%	54,476
343.21	Prime Movers - Capital Spare Parts	682,756	(298,822)	-43.77%	40%	8.0	12.95%	88,449
344.00	Generators			0.00%	0%	0.0	0.00%	0
345.00	Accessory Electric Equipment	59,975	42,727	71.24%	-2%	33.1	0.93%	558
346.00	Miscellaneous Power Plant Equip	5,592	3,338	59.69%	-1%	35.3	1.17%	65
Total		32,367,292	20,263,131	62.60%			1.42%	458,803
Total Lauderdale Combined Cycle Plant		32,367,292	20,263,131	62.60%			1.42%	458,803
Total Combined Cycle Production Plant		12,889,663,091	2,186,879,047	16.97%			3.96%	510,003,892
Simple Cycle and Peaker Production Plant								
<i>Lauderdale GTS</i>								
341.00	Structures and Improvements	4,817,887	3,122,250	64.81%	-4%	9.3	4.20%	202,179
342.00	Fuel Holders, Producers, and Accessories	2,084,710	1,741,092	83.52%	-1%	9.1	1.93%	40,272
343.00	Prime Movers - General	12,993,184	10,979,728	84.50%	0%	9.0	1.72%	223,469
343.22	Prime Movers - Capital Spare Parts			0.00%	0%	0.0	0.00%	0
344.00	Generators	5,032,600	(138,476)	-2.75%	-5%	9.2	11.66%	586,873
345.00	Accessory Electric Equipment	601,996	499,334	82.95%	-2%	9.1	2.10%	12,632
346.00	Miscellaneous Power Plant Equip	61,430	60,940	99.20%	-1%	9.0	0.20%	122
Total		25,591,808	16,264,868	63.55%			4.16%	1,065,549
<i>Ft. Myers GTS</i>								
341.00	Structures and Improvements	4,827,985	3,428,187	71.01%	-4%	9.3	3.54%	171,097
342.00	Fuel Holders, Producers, and Accessories	3,214,518	2,967,900	92.33%	-1%	9.0	0.96%	30,837
343.00	Prime Movers - General	16,953,669	10,180,285	60.05%	0%	9.0	4.44%	753,435
343.22	Prime Movers - Capital Spare Parts	5,503,644	(7,407,015)	-134.58%	33%	6.9	29.30%	1,612,566
344.00	Generators	8,016,734	3,399,803	42.41%	-5%	9.2	6.78%	543,637
345.00	Accessory Electric Equipment	3,133,773	952,077	30.38%	-2%	9.3	7.69%	241,071
346.00	Miscellaneous Power Plant Equip			0.00%	0%	0.0	0.00%	0
Total		41,650,324	13,521,237	32.46%			8.05%	3,352,644
<i>Lauderdale Peakers</i>								
341.00	Structures and Improvements	33,546,197	3,204,248	9.55%	-4%	32.2	2.93%	983,663
342.00	Fuel Holders, Producers, and Accessories	2,910,893	232,366	7.98%	-1%	30.1	3.10%	90,104
343.00	Prime Movers - General	115,443,731	20,725,888	17.95%	0%	28.3	2.90%	3,352,844
343.22	Prime Movers - Capital Spare Parts	141,901,118	12,550,787	8.84%	33%	20.9	2.79%	3,954,143
344.00	Generators	57,967,779	6,488,995	11.19%	-5%	31.3	3.00%	1,740,070
345.00	Accessory Electric Equipment	47,764,939	5,851,597	12.25%	-2%	31.2	2.87%	1,373,115
346.00	Miscellaneous Power Plant Equip	1,201,369	(259,361)	-21.59%	-1%	30.9	3.97%	47,692
Total		400,736,026	48,794,521	12.18%			2.88%	11,541,631
<i>Ft. Myers Peakers</i>								
341.00	Structures and Improvements	6,787,562	1,180,194	17.39%	-4%	32.1	2.70%	183,142
342.00	Fuel Holders, Producers, and Accessories	1,947,602	516,359	26.51%	-1%	30.1	2.48%	48,245
343.00	Prime Movers - General	39,240,895	14,751,296	37.59%	0%	28.3	2.21%	866,275
343.22	Prime Movers - Capital Spare Parts	79,597,867	10,876,444	13.66%	33%	21.1	2.52%	2,008,237

Florida Power & Light Company
 Table 2: Calculation of Remaining Life Annual Accrual Rate
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	12/31/21 Plant in Service	12/31/21 Book Reserve Amount	Book Reserve Percent	Future Net Salvage Percent	Remaining Life	Total Annual	
							Calculated Accrual Rate	Accrual Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G)	$\frac{1-(E)-(F)}{G}$	$(C) \times (H)$
344.00	Generators	16,650,606	1,046,355	6.28%	-5%	31.3	3.16%	525,473
345.00	Accessory Electric Equipment	19,893,910	2,824,085	14.20%	-2%	31.2	2.81%	559,324
346.00	Miscellaneous Power Plant Equip	1,011,200	150,824	14.92%	-1%	30.9	2.79%	28,217
	Total	165,129,643	31,345,557	18.98%			2.55%	4,218,913
<i>Lansing Smith Unit A</i>								
341.00	Structures and Improvements	1,341,023	1,283,957	95.74%	-4%	5.9	1.39%	18,637
342.00	Fuel Holders, Producers, and Accessories	698,676	659,896	94.45%	-1%	5.9	1.12%	7,823
343.00	Prime Movers - General	2,601,840	2,373,471	91.22%	0%	5.8	1.51%	39,374
343.22	Prime Movers - Capital Spare Parts			0.00%	0%	0.0	0.00%	0
344.00	Generators	3,497,641	3,539,190	101.19%	-5%	5.8	0.66%	23,028
345.00	Accessory Electric Equipment	3,288,728	3,167,708	96.32%	-2%	5.9	0.97%	31,768
346.00	Miscellaneous Power Plant Equip	43,197	40,133	92.91%	-1%	5.9	1.37%	593
	Total	11,471,105	11,064,354	96.45%			1.06%	121,224
<i>Crist Combustion Turbines</i>								
341.00	Structures and Improvements	58,572,694	0	0.00%	-4%	37.2	2.79%	1,635,757
342.00	Fuel Holders, Producers, and Accessories	2,476,706	0	0.00%	-1%	34.3	2.94%	72,866
343.00	Prime Movers - General	101,819,362	0	0.00%	0%	31.9	3.13%	3,189,830
343.22	Prime Movers - Capital Spare Parts	124,755,642	0	0.00%	33%	24.4	2.75%	3,428,477
344.00	Generators	50,717,466	0	0.00%	-5%	35.9	2.92%	1,482,141
345.00	Accessory Electric Equipment	41,828,382	0	0.00%	-2%	36.1	2.82%	1,180,873
346.00	Miscellaneous Power Plant Equip	1,040,153	0	0.00%	-1%	35.4	2.85%	29,660
	Total	381,210,404	0	0.00%			2.89%	11,019,604
<i>Crist Pipeline</i>								
342.00	Fuel Holders, Producers, and Accessories	129,849,748	5,382,706	4.15%	-1%	34.3	2.82%	3,666,634
	Total	129,849,748	5,382,706	4.15%			2.82%	3,666,634
<i>Pea Ridge Units 1 through 3</i>								
341.00	Structures and Improvements			0.00%	0%	0.0	0.00%	0
342.00	Fuel Holders, Producers, and Accessories			0.00%	0%	0.0	0.00%	0
343.00	Prime Movers - General	6,828,011	6,606,758	96.76%	0%	3.3	0.99%	67,869
343.22	Prime Movers - Capital Spare Parts			0.00%	0%	0.0	0.00%	0
344.00	Generators	3,124,353	3,180,956	101.81%	-5%	3.3	0.97%	30,186
345.00	Accessory Electric Equipment	1,887,475	1,682,888	89.16%	-2%	3.3	3.87%	72,993
346.00	Miscellaneous Power Plant Equip			0.00%	0%	0.0	0.00%	0
	Total	11,839,839	11,470,602	96.88%			1.44%	171,048
<i>Perdido Landfill Gas Units 1 and 2</i>								
341.00	Structures and Improvements	961,008	904,454	94.12%	-4%	7.9	1.25%	12,055
342.00	Fuel Holders, Producers, and Accessories	590,168	537,656	91.10%	-1%	7.8	1.28%	7,528
343.00	Prime Movers - General	2,799,745	2,520,001	90.01%	0%	7.6	1.31%	36,616
343.22	Prime Movers - Capital Spare Parts			0.00%	0%	0.0	0.00%	0
344.00	Generators			0.00%	0%	0.0	0.00%	0
345.00	Accessory Electric Equipment	820,606	755,862	92.11%	-2%	7.8	1.26%	10,365
346.00	Miscellaneous Power Plant Equip	46,459	42,381	91.22%	-1%	7.8	1.25%	582
	Total	5,217,986	4,760,354	91.23%			1.29%	67,145
Total Simple Cycle and Peaker Production Plant		1,172,696,883	142,604,199	12.16%			3.00%	35,224,391
Solar Production Plant								
<i>Desoto Solar</i>								
341.80	Structures and Improvements	5,264,513	1,968,167	37.39%	0%	22.5	2.78%	146,569
343.80	Prime Movers - Solar	115,359,161	48,632,396	42.16%	0%	21.1	2.74%	3,159,411
345.80	Accessory Electric Equipment	26,760,968	10,479,076	39.16%	0%	22.5	2.71%	724,283
	Total	147,384,643	61,079,639	41.44%			2.73%	4,030,264
<i>Space Coast Solar</i>								
341.80	Structures and Improvements	3,893,263	1,450,841	37.27%	0%	23.5	2.67%	104,021
343.80	Prime Movers - Solar	51,549,211	20,075,003	38.94%	0%	22.1	2.77%	1,426,755
345.80	Accessory Electric Equipment	6,126,699	2,246,709	36.67%	0%	23.5	2.70%	165,247
	Total	61,569,172	23,772,553	38.61%			2.75%	1,696,023

Florida Power & Light Company
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 Using Estimated Plant Balances as of December 31, 2021

Account	Description	12/31/21 Plant in Service	12/31/21 Book Reserve Amount	Book Reserve Percent	Future Net Salvage Percent	Remaining Life	Total Annual	
							Calculated Accrual Rate	Accrual Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G)	=(1-(E)-(F))/I	(I)=(C)*(H)
<i>Martin Solar</i>								
341.80	Structures and Improvements	21,002,163	6,503,838	30.97%	0%	28.5	2.42%	508,713
343.80	Prime Movers - Solar	402,438,132	121,908,959	30.29%	0%	26.1	2.67%	10,731,797
345.80	Accessory Electric Equipment	4,171,928	1,299,963	31.16%	0%	28.5	2.42%	100,771
346.80	Miscellaneous Power Plant Equip	57,120	5,299	9.28%	0%	28.5	3.18%	1,816
	Total	427,669,343	129,718,059	30.33%			2.65%	11,343,097
<i>Babcock Ranch Solar</i>								
341.80	Structures and Improvements	8,912,828	1,541,801	17.30%	0%	29.5	2.81%	250,035
343.80	Prime Movers - Solar	102,392,078	18,419,148	17.99%	0%	27.8	2.96%	3,026,052
345.80	Accessory Electric Equipment	18,089,182	3,255,864	18.00%	0%	29.5	2.78%	503,336
	Total	129,394,087	23,216,813	17.94%			2.92%	3,779,423
<i>Babcock Preserve Solar</i>								
341.80	Structures and Improvements	5,527,837	276,072	4.99%	0%	33.5	2.84%	156,910
343.80	Prime Movers - Solar	62,660,856	3,176,356	5.07%	0%	31.6	3.01%	1,884,807
345.80	Accessory Electric Equipment	11,219,115	560,306	4.99%	0%	33.5	2.84%	318,459
	Total	79,407,807	4,012,734	5.05%			2.97%	2,360,175
<i>Manatee Solar</i>								
341.80	Structures and Improvements	9,956,698	1,433,247	14.39%	0%	29.5	2.90%	289,225
343.80	Prime Movers - Solar	97,102,788	17,876,050	18.41%	0%	27.7	2.94%	2,856,047
345.80	Accessory Electric Equipment	18,132,084	2,698,343	14.88%	0%	29.5	2.89%	523,710
	Total	125,191,570	22,007,639	17.58%			2.93%	3,668,982
<i>Citrus Solar</i>								
341.80	Structures and Improvements	9,282,117	1,309,422	14.11%	0%	29.5	2.91%	270,536
343.80	Prime Movers - Solar	99,609,829	17,665,783	17.73%	0%	27.7	2.97%	2,954,003
345.80	Accessory Electric Equipment	18,385,773	2,593,840	14.11%	0%	29.5	2.91%	535,865
	Total	127,277,718	21,569,045	16.95%			2.95%	3,760,404
<i>Coral Farms Solar</i>								
341.80	Structures and Improvements	6,681,719	718,913	10.76%	0%	31.5	2.84%	189,476
343.80	Prime Movers - Solar	64,095,911	9,356,516	14.60%	0%	29.6	2.88%	1,846,808
345.80	Accessory Electric Equipment	17,209,463	1,851,022	10.76%	0%	31.5	2.84%	488,034
	Total	87,987,094	11,926,451	13.55%			2.87%	2,524,318
<i>Horizon Solar</i>								
341.80	Structures and Improvements	7,942,085	852,498	10.73%	0%	31.5	2.84%	225,281
343.80	Prime Movers - Solar	64,541,270	9,434,848	14.62%	0%	29.6	2.88%	1,859,191
345.80	Accessory Electric Equipment	16,281,010	1,754,212	10.77%	0%	31.5	2.84%	461,608
	Total	88,764,365	12,041,557	13.57%			2.87%	2,546,080
<i>Hammock Solar</i>								
341.80	Structures and Improvements	14,403,638	1,475,123	10.24%	0%	31.5	2.85%	410,820
343.80	Prime Movers - Solar	63,918,208	9,155,057	14.32%	0%	29.7	2.89%	1,846,987
345.80	Accessory Electric Equipment	15,156,839	1,552,261	10.24%	0%	31.5	2.85%	432,303
	Total	93,478,685	12,182,440	13.03%			2.88%	2,690,110
<i>Interstate Solar</i>								
341.80	Structures and Improvements	7,260,765	466,678	6.43%	0%	32.5	2.88%	209,242
343.80	Prime Movers - Solar	71,805,853	14,462,466	20.14%	0%	30.6	2.61%	1,873,355
345.80	Accessory Electric Equipment	10,740,525	690,334	6.43%	0%	32.5	2.88%	309,522
	Total	89,807,142	15,619,477	17.39%			2.66%	2,392,119
<i>Blue Cypress Solar</i>								
341.80	Structures and Improvements	11,605,525	1,183,047	10.19%	0%	31.5	2.85%	331,188
343.80	Prime Movers - Solar	64,432,591	9,118,326	14.15%	0%	29.7	2.90%	1,865,574
345.80	Accessory Electric Equipment	14,336,311	1,466,602	10.23%	0%	31.5	2.85%	408,952
	Total	90,374,427	11,767,975	13.02%			2.88%	2,605,713
<i>Loggerhead Solar</i>								
341.80	Structures and Improvements	12,479,670	1,279,071	10.25%	0%	31.5	2.85%	355,914

Florida Power & Light Company
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							Calculated Accrual Rate	Accrual Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G)	= (1-(E)-(F))/I	(I)=(C)*(H)
343.80	Prime Movers - Solar	63,792,504	9,208,220	14.43%	0%	29.6	2.89%	1,841,575
345.80	Accessory Electric Equipment	14,379,235	1,473,762	10.25%	0%	31.5	2.85%	410,088
	Total	90,651,409	11,961,052	13.19%			2.88%	2,607,577
	<i>Barefoot Bay Solar</i>							
341.80	Structures and Improvements	11,828,880	1,212,004	10.25%	0%	31.5	2.85%	337,365
343.80	Prime Movers - Solar	65,281,473	9,198,172	14.09%	0%	29.6	2.90%	1,892,149
345.80	Accessory Electric Equipment	13,489,446	1,382,148	10.25%	0%	31.5	2.85%	384,725
	Total	90,599,799	11,792,324	13.02%			2.89%	2,614,239
	<i>Indian River Solar</i>							
341.80	Structures and Improvements	7,234,905	794,644	10.98%	0%	31.5	2.83%	204,648
343.80	Prime Movers - Solar	64,329,808	9,310,945	14.47%	0%	29.6	2.89%	1,856,237
345.80	Accessory Electric Equipment	16,028,414	1,765,728	11.02%	0%	31.5	2.83%	453,215
	Total	87,593,127	11,871,316	13.55%			2.87%	2,514,100
	<i>Northern Preserve Solar</i>							
341.80	Structures and Improvements	10,348,161	687,975	6.65%	0%	33.5	2.79%	288,622
343.80	Prime Movers - Solar	46,607,129	3,095,020	6.64%	0%	31.6	2.96%	1,378,711
345.80	Accessory Electric Equipment	10,681,037	714,418	6.69%	0%	33.5	2.79%	297,778
	Total	67,636,327	4,497,413	6.65%			2.91%	1,965,111
	<i>Echo River Solar</i>							
341.80	Structures and Improvements	11,101,047	637,663	5.74%	0%	33.5	2.82%	312,620
343.80	Prime Movers - Solar	70,393,231	4,041,495	5.74%	0%	31.6	2.99%	2,102,400
345.80	Accessory Electric Equipment	13,772,650	790,972	5.74%	0%	33.5	2.82%	387,860
	Total	95,266,929	5,470,130	5.74%			2.94%	2,802,880
	<i>Hibiscus Solar</i>							
341.80	Structures and Improvements	10,172,393	584,440	5.75%	0%	33.5	2.82%	286,464
343.80	Prime Movers - Solar	71,614,710	4,112,074	5.74%	0%	31.6	2.99%	2,138,867
345.80	Accessory Electric Equipment	13,566,958	779,317	5.74%	0%	33.5	2.82%	382,063
	Total	95,354,061	5,475,831	5.74%			2.94%	2,807,394
	<i>Osprey Solar</i>							
341.80	Structures and Improvements	6,531,482	720,233	11.03%	0%	31.5	2.83%	184,660
343.80	Prime Movers - Solar	65,346,022	9,442,614	14.45%	0%	29.7	2.89%	1,885,444
345.80	Accessory Electric Equipment	16,486,287	1,818,258	11.03%	0%	31.5	2.83%	466,096
	Total	88,363,791	11,981,105	13.56%			2.87%	2,536,199
	<i>Southfork Solar</i>							
341.80	Structures and Improvements	11,166,673	641,574	5.75%	0%	32.5	2.90%	323,750
343.80	Prime Movers - Solar	71,644,441	4,114,208	5.74%	0%	30.7	3.07%	2,198,250
345.80	Accessory Electric Equipment	14,334,418	823,439	5.74%	0%	32.5	2.90%	415,595
	Total	97,145,532	5,579,221	5.74%			3.02%	2,937,594
	<i>Twin Lakes Solar</i>							
341.80	Structures and Improvements	10,703,227	710,738	6.64%	0%	33.5	2.79%	298,551
343.80	Prime Movers - Solar	55,155,440	3,660,338	6.64%	0%	31.6	2.96%	1,631,657
345.80	Accessory Electric Equipment	12,558,821	836,989	6.66%	0%	33.5	2.79%	350,219
	Total	78,417,488	5,208,065	6.64%			2.91%	2,280,427
	<i>Blue Heron Solar</i>							
341.80	Structures and Improvements	7,023,285	466,430	6.64%	0%	33.5	2.79%	195,902
343.80	Prime Movers - Solar	60,331,387	4,006,127	6.64%	0%	31.6	2.96%	1,784,704
345.80	Accessory Electric Equipment	11,918,843	791,622	6.64%	0%	33.5	2.79%	332,454
	Total	79,273,516	5,264,179	6.64%			2.92%	2,313,060
	<i>Blue Indigo Solar</i>							
341.80	Structures and Improvements	10,483,623	519,212	4.95%	0%	33.5	2.84%	297,712
343.80	Prime Movers - Solar	67,445,612	3,330,745	4.94%	0%	31.6	3.01%	2,030,880
345.80	Accessory Electric Equipment	10,931,260	540,259	4.94%	0%	33.5	2.84%	310,457
	Total	88,860,495	4,390,215	4.94%			2.97%	2,639,048

Florida Power & Light Company
Table 2: Calculation of Remaining Life Annual Accrual Rate
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	12/31/21 Plant in Service	12/31/21 Book Reserve Amount	Book Reserve Percent	Future Net Salvage Percent	Remaining Life	Total Annual	
							Calculated Accrual Rate	Accrual Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G)	=(1-(E)-(F))/I	(I)=(C)*(H)
<i>Blue Springs Solar</i>								
341.80	Structures and Improvements	9,275,184	13,024	0.14%	0%	34.5	2.90%	268,702
343.80	Prime Movers - Solar	72,346,434	101,586	0.14%	0%	32.5	3.07%	2,221,551
345.80	Accessory Electric Equipment	11,130,221	15,629	0.14%	0%	34.5	2.90%	322,442
	Total	92,751,839	130,239	0.14%			3.03%	2,812,696
<i>Cotton Creek Solar</i>								
341.80	Structures and Improvements	9,960,093	13,986	0.14%	0%	34.5	2.90%	288,544
343.80	Prime Movers - Solar	77,688,725	109,088	0.14%	0%	32.5	3.07%	2,385,598
345.80	Accessory Electric Equipment	11,952,111	16,783	0.14%	0%	34.5	2.90%	346,253
	Total	99,600,929	139,856	0.14%			3.03%	3,020,394
<i>Cattle Ranch Solar</i>								
341.80	Structures and Improvements	9,573,676	636,415	6.65%	0%	33.5	2.79%	267,023
343.80	Prime Movers - Solar	54,065,008	3,590,027	6.64%	0%	31.6	2.96%	1,599,334
345.80	Accessory Electric Equipment	12,233,840	615,120	5.03%	0%	33.5	2.84%	347,138
	Total	75,872,524	4,841,562	6.38%			2.92%	2,213,495
<i>Okeechobee Solar</i>								
341.80	Structures and Improvements	12,640,420	725,180	5.74%	0%	33.5	2.82%	355,998
343.80	Prime Movers - Solar	71,005,144	4,065,097	5.73%	0%	31.6	2.99%	2,121,041
345.80	Accessory Electric Equipment	15,836,808	908,044	5.73%	0%	33.5	2.82%	446,034
	Total	99,482,373	5,698,321	5.73%			2.94%	2,923,073
<i>Nassau Solar</i>								
341.80	Structures and Improvements	6,014,604	211,138	3.51%	0%	33.5	2.88%	173,393
343.80	Prime Movers - Solar	60,660,192	2,129,425	3.51%	0%	31.6	3.06%	1,854,587
345.80	Accessory Electric Equipment	9,162,083	321,627	3.51%	0%	33.5	2.88%	264,131
	Total	75,836,879	2,662,190	3.51%			3.02%	2,292,111
<i>Union Springs Solar</i>								
341.80	Structures and Improvements	5,834,273	204,807	3.51%	0%	33.5	2.88%	168,194
343.80	Prime Movers - Solar	58,841,465	2,065,581	3.51%	0%	31.6	3.06%	1,798,982
345.80	Accessory Electric Equipment	8,887,384	311,984	3.51%	0%	33.5	2.88%	256,212
	Total	73,563,122	2,582,372	3.51%			3.02%	2,223,388
<i>Sunshine Gateway Solar</i>								
341.80	Structures and Improvements	5,114,382	366,084	7.16%	0%	32.5	2.86%	146,236
343.80	Prime Movers - Solar	73,937,493	5,309,306	7.18%	0%	30.6	3.03%	2,242,751
345.80	Accessory Electric Equipment	10,342,553	740,585	7.16%	0%	32.5	2.86%	295,718
	Total	89,394,428	6,415,976	7.18%			3.00%	2,684,706
<i>Ibis Solar</i>								
341.80	Structures and Improvements	5,452,354	390,515	7.16%	0%	32.5	2.86%	155,893
343.80	Prime Movers - Solar	75,075,951	5,382,307	7.17%	0%	30.6	3.03%	2,277,570
345.80	Accessory Electric Equipment	10,936,762	784,071	7.17%	0%	32.5	2.86%	312,679
	Total	91,465,068	6,556,893	7.17%			3.00%	2,746,142
<i>Sweetbay Solar</i>								
341.80	Structures and Improvements	10,985,672	731,085	6.65%	0%	33.5	2.79%	306,381
343.80	Prime Movers - Solar	47,942,137	3,185,978	6.65%	0%	31.6	2.96%	1,418,129
345.80	Accessory Electric Equipment	10,954,497	729,072	6.66%	0%	33.5	2.79%	305,510
	Total	69,882,306	4,646,135	6.65%			2.90%	2,030,021
<i>Trailside Solar</i>								
341.80	Structures and Improvements	5,788,769	203,210	3.51%	0%	33.5	2.88%	166,883
343.80	Prime Movers - Solar	58,382,537	2,049,470	3.51%	0%	31.6	3.06%	1,784,951
345.80	Accessory Electric Equipment	8,818,068	309,551	3.51%	0%	33.5	2.88%	254,213
	Total	72,989,374	2,562,231	3.51%			3.02%	2,206,047
<i>Krome Solar</i>								
341.80	Structures and Improvements	5,014,119	359,192	7.16%	0%	32.5	2.86%	143,361
343.80	Prime Movers - Solar	67,592,052	4,842,031	7.16%	0%	30.6	3.03%	2,050,654
345.80	Accessory Electric Equipment	10,107,429	724,057	7.16%	0%	32.5	2.86%	288,986

Florida Power & Light Company
Table 2: Calculation of Remaining Life Annual Accrual Rate
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	12/31/21 Plant in Service	12/31/21 Book Reserve Amount	Book Reserve Percent	Future Net Salvage Percent	Remaining Life	Total Annual	
							Calculated Accrual Rate	Accrual Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G)	= (1-(E)-(F))/I	(I)=(C)*(H)
<i>Total</i>		<u>82,713,601</u>	<u>5,925,281</u>	<u>7.16%</u>			<u>3.00%</u>	<u>2,483,001</u>
<i>Sabal Palm Solar</i>								
341.80	Structures and Improvements	6,169,890	146,836	2.38%	0%	34.5	2.83%	174,733
343.80	Prime Movers - Solar	62,226,324	1,480,914	2.38%	0%	32.5	3.00%	1,867,940
345.80	Accessory Electric Equipment	9,398,631	223,676	2.38%	0%	34.5	2.83%	266,172
<i>Total</i>		<u>77,794,845</u>	<u>1,851,426</u>	<u>2.38%</u>			<u>2.97%</u>	<u>2,308,845</u>
<i>Discovery Solar Energy Center</i>								
341.80	Structures and Improvements	6,771,282	142,312	2.10%	0%	34.5	2.84%	192,311
343.80	Prime Movers - Solar	68,291,658	1,435,287	2.10%	0%	32.5	3.01%	2,055,854
345.80	Accessory Electric Equipment	10,314,736	216,785	2.10%	0%	34.5	2.84%	292,949
<i>Total</i>		<u>85,377,677</u>	<u>1,794,385</u>	<u>2.10%</u>			<u>2.98%</u>	<u>2,541,114</u>
<i>Rodeo Solar Energy Center</i>								
341.80	Structures and Improvements	5,920,649	157,093	2.65%	0%	34.5	2.82%	167,205
343.80	Prime Movers - Solar	59,712,606	1,584,360	2.65%	0%	32.5	2.99%	1,787,461
345.80	Accessory Electric Equipment	9,018,960	239,301	2.65%	0%	34.5	2.82%	254,704
<i>Total</i>		<u>74,652,215</u>	<u>1,980,754</u>	<u>2.65%</u>			<u>2.96%</u>	<u>2,209,371</u>
<i>Magnolia Springs Solar</i>								
341.80	Structures and Improvements	5,912,250	185,925	3.14%	0%	33.5	2.89%	171,088
343.80	Prime Movers - Solar	59,627,899	1,875,144	3.14%	0%	31.6	3.07%	1,829,356
345.80	Accessory Electric Equipment	9,006,166	283,221	3.14%	0%	33.5	2.89%	260,620
<i>Total</i>		<u>74,546,315</u>	<u>2,344,289</u>	<u>3.14%</u>			<u>3.03%</u>	<u>2,261,064</u>
<i>Egret Solar</i>								
341.80	Structures and Improvements	5,777,200	202,804	3.51%	0%	33.5	2.88%	166,549
343.80	Prime Movers - Solar	58,265,855	2,045,374	3.51%	0%	31.6	3.06%	1,781,384
345.80	Accessory Electric Equipment	8,800,444	308,932	3.51%	0%	33.5	2.88%	253,705
<i>Total</i>		<u>72,843,499</u>	<u>2,557,110</u>	<u>3.51%</u>			<u>3.02%</u>	<u>2,201,638</u>
<i>Pelican Solar</i>								
341.80	Structures and Improvements	5,820,043	154,834	2.66%	0%	34.5	2.82%	164,352
343.80	Prime Movers - Solar	58,697,947	1,561,580	2.66%	0%	32.5	2.99%	1,756,961
345.80	Accessory Electric Equipment	8,865,707	235,860	2.66%	0%	34.5	2.82%	250,358
<i>Total</i>		<u>73,383,697</u>	<u>1,952,274</u>	<u>2.66%</u>			<u>2.96%</u>	<u>2,171,671</u>
<i>Lakeside Solar</i>								
341.80	Structures and Improvements	5,589,068	196,200	3.51%	0%	33.5	2.88%	161,125
343.80	Prime Movers - Solar	56,368,458	1,978,768	3.51%	0%	31.6	3.06%	1,723,374
345.80	Accessory Electric Equipment	8,513,862	298,872	3.51%	0%	33.5	2.88%	245,443
<i>Total</i>		<u>70,471,389</u>	<u>2,473,839</u>	<u>3.51%</u>			<u>3.02%</u>	<u>2,129,943</u>
<i>Palm Bay Solar</i>								
341.80	Structures and Improvements	6,582,440	156,918	2.38%	0%	34.5	2.83%	186,409
343.80	Prime Movers - Solar	66,387,096	1,582,593	2.38%	0%	32.5	3.00%	1,992,758
345.80	Accessory Electric Equipment	10,027,072	239,034	2.38%	0%	34.5	2.83%	283,958
<i>Total</i>		<u>82,996,609</u>	<u>1,978,545</u>	<u>2.38%</u>			<u>2.97%</u>	<u>2,463,126</u>
<i>Willow Solar</i>								
341.80	Structures and Improvements	5,903,950	123,948	2.10%	0%	34.5	2.84%	167,682
343.80	Prime Movers - Solar	59,544,195	1,250,076	2.10%	0%	32.5	3.01%	1,792,562
345.80	Accessory Electric Equipment	8,993,524	188,811	2.10%	0%	34.5	2.84%	255,431
<i>Total</i>		<u>74,441,669</u>	<u>1,562,835</u>	<u>2.10%</u>			<u>2.98%</u>	<u>2,215,675</u>
<i>Orange Blossom</i>								
341.80	Structures and Improvements	6,096,174	110,925	1.82%	0%	34.5	2.85%	173,636
343.80	Prime Movers - Solar	61,482,860	1,118,733	1.82%	0%	32.5	3.02%	1,856,215
345.80	Accessory Electric Equipment	9,286,339	168,973	1.82%	0%	34.5	2.85%	264,501
<i>Total</i>		<u>76,865,372</u>	<u>1,398,630</u>	<u>1.82%</u>			<u>2.98%</u>	<u>2,294,353</u>
<i>Fort Drum Solar</i>								
341.80	Structures and Improvements	5,812,846	106,002	1.82%	0%	34.5	2.85%	165,560

Florida Power & Light Company
Table 2: Calculation of Remaining Life Annual Accrual Rate
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	12/31/21 Plant in Service	12/31/21 Book Reserve Amount	Book Reserve Percent	Future Net Salvage Percent	Remaining Life	Total Annual	
							Calculated Accrual Rate	Accrual Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G)	=(1-(E)-(F))/I	(I)=(C)*(H)
343.80	Prime Movers - Solar	58,625,369	1,069,080	1.82%	0%	32.5	3.02%	1,769,874
345.80	Accessory Electric Equipment	8,854,745	161,473	1.82%	0%	34.5	2.85%	252,198
	<i>Total</i>	<u>73,292,960</u>	<u>1,336,555</u>	<u>1.82%</u>			<u>2.98%</u>	<u>2,187,632</u>
	<i>Voluntary Solar Partnership</i>							
341.80	Structures and Improvements	23,024	2,269	9.85%	0%	31.5	2.86%	658
343.80	Prime Movers - Solar	34,777,903	2,993,793	8.61%	0%	29.8	3.07%	1,068,373
345.80	Accessory Electric Equipment	4,369,074	341,309	7.81%	0%	31.5	2.93%	127,825
	<i>Total</i>	<u>39,170,001</u>	<u>3,337,370</u>	<u>8.52%</u>			<u>3.06%</u>	<u>1,196,857</u>
	<i>C & I Solar Partnership</i>							
343.80	Prime Movers - Solar	8,215,941	1,525,812	18.57%	0%	27.7	2.94%	241,173
345.80	Accessory Electric Equipment	5,939,006	1,139,857	19.19%	0%	29.5	2.74%	162,849
	<i>Total</i>	<u>14,154,947</u>	<u>2,665,669</u>	<u>18.83%</u>			<u>2.85%</u>	<u>404,021</u>
	<i>New Solar 2021</i>							
341.80	Structures and Improvements	43,524,439	68,471	0.16%	0%	34.5	2.90%	1,260,690
343.80	Prime Movers - Solar	438,965,030	705,472	0.16%	0%	32.5	3.07%	13,476,616
345.80	Accessory Electric Equipment	66,301,046	104,302	0.16%	0%	34.5	2.90%	1,920,416
	<i>Total</i>	<u>548,790,515</u>	<u>878,245</u>	<u>0.16%</u>			<u>3.04%</u>	<u>16,657,722</u>
	Total Solar Production Plant	<u>4,869,802,677</u>	<u>502,678,218</u>	<u>10.32%</u>			<u>2.92%</u>	<u>142,292,441</u>

Florida Power & Light Company
Table 3: Current and Proposed Parameters
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	Current Approved					Allis NWA-1 Proposal					Ferguson KF-3(B) Proposal					OPC Proposed												
		Average	Projection	Survivor	Future	Net	Average	Projection	Survivor	Service	Average	Future	Net	Average	Projection	Survivor	Service	Average	Future	Net	Average	Projection	Survivor	Service	Average	Future	Net		
		Year of Final					Retirement							Life Years							Curve							Percent	Year of Final
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(G)	(H)	(I)	(J)	(K)	(L)	(O)	(N)	(O)	(P)	(Q)	(R)						
Energy Storage																													
348.00	Energy Storage Equipment		10	S3	0%		20	S3	20.00	19.11	0%		20	S3	20.00	19.11	0%		20	S3	20.00	19.11	0%		20	S3	20.00	19.11	0%
Transmission Plant																													
350.20	Easements			R4	0%		75	S4	75.00	52.35	0%		100	R4	100.00	77.28	0%		75	S4	75.00	52.35	0%		75	S4	75.00	52.35	0%
352.00	Structures and Improvements		65	R3	-15%		70	R1.5	70.00	62.34	-15%		70	R1.5	70.00	62.34	-15%		70	R1.5	70.00	62.34	-15%		70	R1.5	70.00	62.34	-15%
353.00	Station Equipment		44	L1	0%		41	S0	41.00	33.26	0%		44	L1	44.00	36.36	0%		41	S0	41.00	33.26	0%		41	S0	41.00	33.26	0%
353.10	Station Equipment - Step-Up Transformers		38	R1	0%		30	R1	30.00	23.17	0%		38	R1	38.00	31.03	0%		30	R1	30.00	23.17	0%		30	R1	30.00	23.17	0%
354.00	Towers and Fixtures		70	R4	-15%		65	R4	65.00	53.52	-25%		70	R4	70.00	58.42	-15%		65	R4	65.00	53.52	-25%		65	R4	65.00	53.52	-25%
355.00	Poles and Fixtures		55	S0	-40%		60	R1	60.00	52.69	-50%		60	R1	60.00	52.69	-40%		60	R1	60.00	52.69	-50%		60	R1	60.00	52.69	-50%
356.00	Overhead Conductors and Devices		55	S0	-45%		60	R0.5	60.00	52.66	-50%		60	R0.5	60.00	52.66	-45%		60	R0.5	60.00	52.66	-50%		60	R0.5	60.00	52.66	-50%
357.00	Underground Conduit		65	R4	0%		65	R4	65.00	50.94	0%		65	R4	65.00	50.94	0%		65	R4	65.00	50.94	0%		65	R4	65.00	50.94	0%
358.00	Underground Conductors and Devices		65	R3	-20%		65	R3	65.00	51.32	-20%		65	R3	65.00	51.32	-20%		65	R3	65.00	51.32	-20%		65	R3	65.00	51.32	-20%
359.00	Roads and Trails		75	R4	-10%		75	R4	75.00	55.09	-10%		75	R4	75.00	55.09	-10%		75	R4	75.00	55.09	-10%		75	R4	75.00	55.09	-10%
Distribution Plant																													
361.00	Structures and Improvements		65	R3	-15%		70	R2.5	70.00	57.50	-15%		70	R2.5	70.00	57.50	-15%		70	R2.5	70.00	57.50	-15%		70	R2.5	70.00	57.50	-15%
362.00	Station Equipment		10	S0.5	-5%		49	S0.5	49.00	39.17	-10%		51	S0.5	51.00	41.10	-5%		49	S0.5	49.00	39.17	-10%		49	S0.5	49.00	39.17	-10%
363.00	Storage Battery Equipment		10	S3	0%		20	S3	20.00	15.20	0%		20	S3	20.00	15.20	0%		20	S3	20.00	15.20	0%		20	S3	20.00	15.20	0%
364.10	Poles, Towers, and Fixtures - Wood		44	R2.5	-60%		40	R2	40.00	30.07	-90%		44	R2.5	44.00	33.42	-60%		40	R2	40.00	30.07	-90%		40	R2	40.00	30.07	-90%
364.20	Poles, Towers, and Fixtures - Concrete		56	S0	-60%		50	R1.5	50.00	45.48	-90%		56	S0	56.00	51.11	-60%		50	R1.5	50.00	45.48	-90%		50	R1.5	50.00	45.48	-90%
365.00	Overhead Conductors and Devices		57	R1	-60%		55	R0.5	55.00	48.76	-75%		55	R0.5	55.00	48.76	-60%		55	R0.5	55.00	48.76	-60%		55	R0.5	55.00	48.76	-60%
366.60	Underground Conduit - Duct System		70	R3	0%		70	R3	70.00	55.73	0%		70	R3	70.00	55.73	0%		70	R3	70.00	55.73	0%		70	R3	70.00	55.73	0%
366.70	Underground Conduit - Direct Buried		50	R4	0%		55	R4	55.00	39.70	0%		55	R4	55.00	39.70	0%		55	R4	55.00	39.70	0%		55	R4	55.00	39.70	0%
367.60	Underground Conductors and Devices - Duct System		46	L0.5	0%		44	S0	44.00	35.24	-5%		46	L0.5	46.00	38.32	0%		44	S0	44.00	35.24	-5%		44	S0	44.00	35.24	-5%
367.70	Underground Conductors and Devices - Direct Buried		45	L1	0%		40	S0.5	40.00	27.10	0%		45	L1	45.00	33.37	0%		40	S0.5	40.00	27.10	0%		40	S0.5	40.00	31.88	-15%
368.00	Line Transformers		34	S0	-15%		40	R0.5	40.00	31.88	-15%		40	R0.5	40.00	31.88	-15%		40	R0.5	40.00	31.88	-15%		40	R0.5	40.00	31.88	-15%
369.10	Services - Overhead		56	R1.5	-85%		56	R1	56.00	44.44	-100%		56	R1	56.00	44.44	-85%		56	R1	56.00	44.44	-100%		56	R1	56.00	44.44	-100%
369.60	Services - Underground		45	R2	-15%		55	R2	55.00	43.18	-15%		55	R2	55.00	43.18	-15%		55	R2	55.00	43.18	-15%		55	R2	55.00	43.18	-15%
370.00	Meters		38	R2	-20%		40	R2	40.00	22.96	-25%		40	R2	40.00	22.96	-20%		40	R2	40.00	22.96	-20%		40	R2	40.00	22.96	-20%
370.10	Meters - AMI		20	R2.5	-20%		20	R2.5	20.00	12.60	-25%		20	R2.5	20.00	12.60	-20%		20	R2.5	20.00	12.60	-20%		20	R2.5	20.00	12.60	-20%
371.00	Installations on Customers' Premises		30	L0	-15%		30	L0.5	30.00	21.62	-10%		30	L0	30.00	22.65	-10%		30	L0.5	30.00	21.62	-10%		30	L0.5	30.00	21.62	-10%
371.40	Electric Vehicle Chargers		15	S3	0%		15	S3	15.00	14.28	0%		15	S3	15.00	14.28	0%		15	S3	15.00	14.28	0%		15	S3	15.00	14.28	0%
373.00	Street Lighting and Signal Systems		39	L0	-15%		30	O1	30.00	24.30	-10%		39	L0	39.00	33.14	-10%		30	O1	30.00	24.30	-10%		30	O1	30.00	24.30	-10%
General Plant																													
390.00	Structures and Improvements		55	R1.5	10%		60	R1	60.00	49.23	-5%		60	R1	60.00	49.23	10%		60	R1	60.00	49.23	-5%		60	R1	60.00	49.23	-5%
392.10	Automobiles		6	L2.5	15%		7	L2.5	7.00	3.53	20%		7	L2.5	7.00	3.53	20%		7	L2.5	7.00	3.53	20%		7	L2.5	7.00	3.53	20%
392.20	Light Trucks		9	L3	15%		9	L3	9.00	4.64	20%		9	L3	9.00	4.64	20%		9	L3	9.00	4.64	20%		9	L3	9.00	4.64	20%
392.30	Heavy Trucks		13	S3	15%		13	L3	13.00	7.80	20%		13	L3	13.00	7.80	20%		13	L3	13.00	7.80	20%		13	L3	13.00	7.80	20%
392.40	Tractor Trailers		9	L2.5	5%		9	L2.5	9.00	5.83	20%		9	L2.5	9.00	5.83	20%		9	L2.5	9.00	5.83	20%		9	L2.5	9.00	5.83	20%
392.90	Trailers		20	L1	15%		20	S0.5	20.00	14.92	20%		20	S0.5	20.00	14.92	20%		20	S0.5	20.00	14.92	20%		20	S0.5	20.00	14.92	20%
396.10	Power Operated Equipment		11	L1.5	15%		13	L1.5	13.00	7.92	20%		13	L1.5	13.00	7.92	20%		13	L1.5	13.00	7.92	20%		13	L1.5	13.00	7.92	20%
397.80	Communication Equipment - Fiber Optics		20	S2	0%		25	S2	25.00	18.45	0%		25	S2	25.00	18.45	0%		25	S2	25.00	18.45	0%		25	S2	25.00	18.45	0%
Steam Production Plant																													
Crist Steam Plant																													
<i>Crist Common</i>																													
311.00	Structures and Improvements	12-2038	0.0021		-3%	12-2038	90	R1.5	29.99	16.54	-2%	12-2038	90	R1.5	29.99	16.54	-2%	12-2038	90	R1.5	29.99	16.54	-2%	12-2038	90	R1.5	29.99	16.54	-2%
312.00	Boiler Plant Equipment	12-2038	0.0075		-3%	12-2038	70	L0	20.54	16.07	-2%	12-2038	70	L0	20.54	16.07	-2%	12-2038	70	L0	20.54	16.07	-2%	12-2038	70	L0	20.54	16.07	-2%
314.00	Turbogenerator Units	12-2038	0.0108		-3%	12-2038	65	R0.5	29.98	15.82	-1%	12-2038	65	R0.5	29.98	15.82	-1%	12-2038	65	R0.5	29.98	15.82	-1%	12-2038	65	R0.5	29.98	15.82	-1%
315.00	Accessory Electric Equipment	12-2038	0.0053		-3%	12-2038	70	S0	26.87	16.22	-1%	12-2038	70	S0	26.87	16.22	-1%	12-2038	70	S0	26.87	16.22	-1%	12-2038	70	S0	26.87	16.22	-1%
316.00	Miscellaneous Power Plant Equip	12-2038	0.0056		-3%	12-2038	70	R0.5	24.51	16.07	-1%	12-2038	70	R0.5	24.51	16.07	-1%	12-2038	70	R0.5	24.51	16.07	-1%	12-2038	70	R0.5	24.51	16.07	-1%
<i>Total</i>																													
<i>Crist Unit 4</i>																													
311.00	Structures and Improvements					12-2024	70	L0	13.26	2.97	-2%	12-2024	70	L0	13.26	2.97	-2%	12-2024	70</										

Florida Power & Light Company
 Table 3: Current and Proposed Parameters
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	Current Approved				Allis NWA-1 Proposal						Ferguson KF-3(B) Proposal						OPC Proposed					
		Average Year of Final Retirement	Projection Life Years	Survivor Curve	Future Net Salvage Percent	Average Year of Final Retirement	Projection Life Years	Survivor Curve	Average Service Life Years	Average Remaining Life Years	Future Net Salvage Percent	Average Year of Final Retirement	Projection Life Years	Survivor Curve	Average Service Life Years	Average Remaining Life Years	Future Net Salvage Percent	Average Year of Final Retirement	Projection Life Years	Survivor Curve	Average Service Life Years	Average Remaining Life Years	Future Net Salvage Percent
St. Lucie Unit 1																							
321.00	Structures and Improvements	3-2036	100	R1.5	-1%	3-2036	110	R1	31.49	13.93	-1%	3-2056	110	R1	51.80	32.12	-1%	3-2056	110	R1	51.80	32.12	-1%
322.00	Reactor Plant Equipment	3-2036	60	R1	-2%	3-2036	70	R0.5	25.33	13.56	-1%	3-2056	70	R0.5	41.70	29.97	-1%	3-2056	70	R0.5	41.70	29.97	-1%
323.00	Turbogenerator Units	3-2036	45	R0.5	0%	3-2036	55	O1	21.02	13.23	1%	3-2056	55	O1	35.32	28.30	2%	3-2056	55	O1	35.32	28.30	2%
324.00	Accessory Electric Equipment	3-2036	75	R2.5	-1%	3-2036	90	R2	29.81	13.98	-2%	3-2056	90	R2	50.10	32.17	-3%	3-2056	90	R2	50.10	32.17	-3%
325.00	Miscellaneous Power Plant Equip	3-2036	50	R1.5	-3%	3-2036	50	R0.5	25.77	12.97	-3%	3-2056	50	R0.5	39.59	25.82	-5%	3-2056	50	R0.5	39.59	25.82	-5%
Total																							
St. Lucie Unit 2																							
321.00	Structures and Improvements	4-2043	100	R1.5	-1%	4-2043	110	R1	43.80	20.52	-1%	4-2063	110	R1	61.59	37.97	-1%	4-2063	110	R1	61.59	37.97	-1%
322.00	Reactor Plant Equipment	4-2043	60	R1	-2%	4-2043	70	R0.5	33.17	19.71	-1%	4-2063	70	R0.5	47.88	34.77	-1%	4-2063	70	R0.5	47.88	34.77	-1%
323.00	Turbogenerator Units	4-2043	45	R0.5	0%	4-2043	55	O1	27.99	18.98	1%	4-2063	55	O1	40.47	32.38	2%	4-2063	55	O1	40.47	32.38	2%
324.00	Accessory Electric Equipment	4-2043	75	R2.5	-1%	4-2043	90	R2	41.42	20.59	-2%	4-2063	90	R2	59.93	37.58	-3%	4-2063	90	R2	59.93	37.58	-3%
325.00	Miscellaneous Power Plant Equip	4-2043	50	R1.5	-3%	4-2043	50	R0.5	36.03	17.96	-3%	4-2063	50	R0.5	45.18	27.62	-5%	4-2063	50	R0.5	45.18	27.62	-5%
Total																							
Total St. Lucie Nuclear Plant																							
Turkey Point Nuclear Plant																							
Turkey Point Common																							
321.00	Structures and Improvements	4-2033	100	R1.5	-1%	4-2053	110	R1	42.91	29.73	-1%	4-2053	110	R1	42.91	29.73	-1%	4-2053	110	R1	42.91	29.73	-1%
322.00	Reactor Plant Equipment	4-2033	60	R1	-2%	4-2053	70	R0.5	36.23	28.05	-1%	4-2053	70	R0.5	36.23	28.05	-1%	4-2053	70	R0.5	36.23	28.05	-1%
323.00	Turbogenerator Units	4-2033	45	R0.5	0%	4-2053	55	O1	30.58	26.58	1%	4-2053	55	O1	30.58	26.58	2%	4-2053	55	O1	30.58	26.58	2%
324.00	Accessory Electric Equipment	4-2033	75	R2.5	-1%	4-2053	90	R2	49.61	29.64	-2%	4-2053	90	R2	49.61	29.64	-3%	4-2053	90	R2	49.61	29.64	-3%
325.00	Miscellaneous Power Plant Equip	4-2033	50	R1.5	-3%	4-2053	50	R0.5	35.22	25.73	-3%	4-2053	50	R0.5	35.22	25.73	-5%	4-2053	50	R0.5	35.22	25.73	-5%
Total																							
Turkey Point Unit 3																							
321.00	Structures and Improvements	7-2032	100	R1.5	-1%	7-2052	110	R1	40.42	29.11	-1%	7-2052	110	R1	40.42	29.11	-1%	7-2052	110	R1	40.42	29.11	-1%
322.00	Reactor Plant Equipment	7-2032	60	R1	-2%	7-2052	70	R0.5	37.99	27.30	-1%	7-2052	70	R0.5	37.99	27.30	-1%	7-2052	70	R0.5	37.99	27.30	-1%
323.00	Turbogenerator Units	7-2032	45	R0.5	0%	7-2052	55	O1	32.19	25.95	1%	7-2052	55	O1	32.19	25.95	2%	7-2052	55	O1	32.19	25.95	2%
324.00	Accessory Electric Equipment	7-2032	75	R2.5	-1%	7-2052	90	R2	46.15	29.08	-2%	7-2052	90	R2	46.15	29.08	-3%	7-2052	90	R2	46.15	29.08	-3%
325.00	Miscellaneous Power Plant Equip	7-2032	50	R1.5	-3%	7-2052	50	R0.5	32.79	25.84	-3%	7-2052	50	R0.5	32.79	25.84	-5%	7-2052	50	R0.5	32.79	25.84	-5%
Total																							
Turkey Point Unit 4																							
321.00	Structures and Improvements	4-2033	100	R1.5	-1%	4-2053	110	R1	41.64	29.79	-1%	4-2053	110	R1	41.64	29.79	-1%	4-2053	110	R1	41.64	29.79	-1%
322.00	Reactor Plant Equipment	4-2033	60	R1	-2%	4-2053	70	R0.5	38.31	27.91	-1%	4-2053	70	R0.5	38.31	27.91	-1%	4-2053	70	R0.5	38.31	27.91	-1%
323.00	Turbogenerator Units	4-2033	45	R0.5	0%	4-2053	55	O1	32.85	26.39	1%	4-2053	55	O1	32.85	26.39	2%	4-2053	55	O1	32.85	26.39	2%
324.00	Accessory Electric Equipment	4-2033	75	R2.5	-1%	4-2053	90	R2	48.89	29.69	-2%	4-2053	90	R2	48.89	29.69	-3%	4-2053	90	R2	48.89	29.69	-3%
325.00	Miscellaneous Power Plant Equip	4-2033	50	R1.5	-3%	4-2053	50	R0.5	33.96	26.13	-3%	4-2053	50	R0.5	33.96	26.13	-5%	4-2053	50	R0.5	33.96	26.13	-5%
Total																							
Total Turkey Point Nuclear Plant																							
Total Nuclear Production Plant																							
Combined Cycle Production Plant																							
Ft. Myers Combined Cycle Plant																							
Ft. Myers Common																							
341.00	Structures and Improvements	6-2043	80	R2	-2%	6-2043	80	S0	32.13	20.41	-4%	6-2053	80	S0	41.29	28.81	-6%	6-2048	80	S0	36.89	24.72	-5%
342.00	Fuel Holders, Producers, and Accessories	6-2043	50	R1.5	-3%	6-2043	60	R0.5	53.73	17.02	-1%	6-2053	60	R0.5	56.52	21.85	-2%	6-2048	60	R0.5	55.32	19.69	-1%
343.00	Prime Movers - General	6-2043	50	R1	-3%	6-2043	50	O1	23.22	19.05	0%	6-2053	50	O1	30.15	26.22	0%	6-2048	50	O1	26.81	22.77	0%
343.21	Prime Movers - Capital Spare Parts	6-2043	9	L0	35%	6-2043	9	L0	8.98	7.48	40%	6-2053	9	L0	9.00	7.51	40%	6-2048	9	L0	9.00	7.51	40%
344.00	Generators	6-2043	60	R2	-3%	6-2043	65	R1	27.45	20.26	-4%	6-2053	65	R1	35.65	28.68	-6%	6-2048	65	R1	31.60	24.53	-5%
345.00	Accessory Electric Equipment	6-2043	50	R2.5	-2%	6-2043	65	S0	27.69	20.21	-2%	6-2053	65	S0	35.98	28.40	-3%	6-2048	65	S0	31.96	24.42	-2%
346.00	Miscellaneous Power Plant Equip	6-2043	50	S0.5	-2%	6-2043	60	R1	28.89	19.93	-1%	6-2053	60	R1	37.03	27.82	-1%	6-2048	60	R1	33.12	24.01	-1%
Total																							
Ft. Myers Unit 2																							

Florida Power & Light Company
 Table 3: Current and Proposed Parameters
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	Current Approved				Allis NWA-1 Proposal						Ferguson KF-3(B) Proposal						OPC Proposed					
		Average Year of Final Retirement	Projection Life Years	Survivor Curve	Future Net Salvage Percent	Average Year of Final Retirement	Projection Life Years	Survivor Curve	Average Service Life Years	Average Remaining Life Years	Future Net Salvage Percent	Average Year of Final Retirement	Projection Life Years	Survivor Curve	Average Service Life Years	Average Remaining Life Years	Future Net Salvage Percent	Average Year of Final Retirement	Projection Life Years	Survivor Curve	Average Service Life Years	Average Remaining Life Years	Future Net Salvage Percent
341.00	Structures and Improvements	6-2043	80	R2	-2%	6-2043	80	S0	29.99	20.53	-4%	6-2053	80	S0	38.90	29.12	-6%	6-2048	80	S0	34.57	24.92	-5%
342.00	Fuel Holders, Producers, and Accessories	6-2043	50	R1.5	-3%	6-2043	60	R0.5	26.96	19.73	-1%	6-2053	60	R0.5	34.70	27.58	-2%	6-2048	60	R0.5	30.97	23.78	-1%
343.00	Prime Movers - General	6-2043	50	R1	-3%	6-2043	50	O1	24.85	18.97	0%	6-2053	50	O1	31.70	26.02	0%	6-2048	50	O1	28.42	22.62	0%
343.21	Prime Movers - Capital Spare Parts	6-2043	9	L0	35%	6-2043	9	L0	8.99	7.10	40%	6-2053	9	L0	9.00	7.11	40%	6-2048	9	L0	9.00	7.12	40%
344.00	Generators	6-2043	60	R2	-3%	6-2043	65	R1	32.55	20.01	-4%	6-2053	65	R1	40.52	28.09	-6%	6-2048	65	R1	36.67	24.17	-5%
345.00	Accessory Electric Equipment	6-2043	50	R2.5	-2%	6-2043	65	S0	34.38	19.75	-2%	6-2053	65	S0	42.00	27.43	-3%	6-2048	65	S0	38.37	23.74	-2%
346.00	Miscellaneous Power Plant Equip	6-2043	50	S0.5	-2%	6-2043	60	R1	30.94	19.92	-1%	6-2053	60	R1	38.76	27.83	-1%	6-2048	60	R1	34.98	23.99	-1%
<i>Total</i>																							
<i>Ft. Myers Unit 3</i>																							
341.00	Structures and Improvements	6-2043	80	R2	-2%	6-2043	80	S0	29.47	20.56	-4%	6-2043	80	S0	29.47	20.56	-4%	6-2043	80	S0	29.47	20.56	-4%
342.00	Fuel Holders, Producers, and Accessories	6-2043	50	R1.5	-3%	6-2043	60	R0.5	32.65	19.53	-1%	6-2043	60	R0.5	32.65	19.53	-1%	6-2043	60	R0.5	32.65	19.53	-1%
343.00	Prime Movers - General	6-2043	50	R1	-3%	6-2043	50	O1	27.82	18.87	0%	6-2043	50	O1	27.82	18.87	0%	6-2043	50	O1	27.82	18.87	0%
343.22	Prime Movers - Capital Spare Parts	6-2043	25	R1	29%	6-2043	25	R1	21.13	16.92	33%	6-2043	25	R1	21.13	16.92	33%	6-2043	25	R1	21.13	16.92	33%
344.00	Generators	6-2043	60	R2	-3%	6-2043	65	R1	32.83	20.06	-5%	6-2043	65	R1	32.83	20.06	-5%	6-2043	65	R1	32.83	20.06	-5%
345.00	Accessory Electric Equipment	6-2043	50	R2.5	-2%	6-2043	65	S0	31.45	20.00	-2%	6-2043	65	S0	31.45	20.00	-2%	6-2043	65	S0	31.45	20.00	-2%
346.00	Miscellaneous Power Plant Equip	6-2043	50	S0.5	-2%	6-2043	60	R1	24.01	20.24	-1%	6-2043	60	R1	24.01	20.24	-1%	6-2043	60	R1	24.01	20.24	-1%
<i>Total</i>																							
Total Ft. Myers Combined Cycle Plant																							
<i>Manatee Combined Cycle Plant</i>																							
<i>Manatee Unit 3</i>																							
341.00	Structures and Improvements	6-2045	80	R2	-2%	6-2045	80	S0	37.43	21.97	-4%	6-2055	80	S0	45.94	30.06	-6%	6-2050	80	S0	41.84	26.12	-5%
342.00	Fuel Holders, Producers, and Accessories	6-2045	50	R1.5	-3%	6-2045	60	R0.5	31.27	21.27	-1%	6-2055	60	R0.5	38.42	28.83	-2%	6-2050	60	R0.5	34.99	25.19	-1%
343.00	Prime Movers - General	6-2045	50	R1	-3%	6-2045	50	O1	28.23	20.41	0%	6-2055	50	O1	34.43	27.13	0%	6-2050	50	O1	31.48	23.92	0%
343.21	Prime Movers - Capital Spare Parts	6-2045	9	L0	35%	6-2045	9	L0	9.00	6.69	40%	6-2055	9	L0	9.00	6.69	40%	6-2050	9	L0	9.00	6.70	40%
344.00	Generators	6-2045	60	R2	-3%	6-2045	65	R1	33.57	21.80	-4%	6-2055	65	R1	41.28	29.82	-6%	6-2050	65	R1	37.51	25.90	-5%
345.00	Accessory Electric Equipment	6-2045	50	R2.5	-2%	6-2045	65	S0	34.53	21.54	-2%	6-2055	65	S0	41.88	29.08	-3%	6-2050	65	S0	38.36	25.46	-2%
346.00	Miscellaneous Power Plant Equip	6-2045	50	S0.5	-2%	6-2045	60	R1	34.83	21.38	-1%	6-2055	60	R1	41.99	28.84	-1%	6-2050	60	R1	38.60	25.29	-1%
<i>Total</i>																							
Total Manatee Combined Cycle Plant																							
<i>Martin Combined Cycle Plant</i>																							
<i>Martin Common</i>																							
341.00	Structures and Improvements	6-2034	80	R2	-2%	6-2045	80	S0	46.04	21.47	-4%	6-2055	80	S0	53.63	29.04	-6%	6-2050	80	S0	50.06	25.41	-5%
342.00	Fuel Holders, Producers, and Accessories	6-2034	50	R1.5	-3%	6-2045	60	R0.5	33.75	21.01	-1%	6-2055	60	R0.5	40.96	28.18	-2%	6-2050	60	R0.5	37.57	24.75	-1%
343.00	Prime Movers - General	6-2034	50	R1	-3%	6-2045	50	O1	27.84	20.36	0%	6-2055	50	O1	34.30	27.04	0%	6-2050	50	O1	31.23	23.84	0%
343.21	Prime Movers - Capital Spare Parts	6-2034	9	L0	35%	6-2045	9	L0	8.99	7.65	40%	6-2055	9	L0	9.00	7.66	40%	6-2050	9	L0	9.00	7.66	40%
344.00	Generators	6-2034	60	R2	-3%	6-2045	65	R1	32.53	21.65	-2%	6-2055	65	S0	40.53	29.31	-3%	6-2050	65	S0	36.71	25.63	-2%
345.00	Accessory Electric Equipment	6-2034	50	R2.5	-2%	6-2045	60	R1	33.80	21.41	-1%	6-2055	60	R1	41.38	28.82	-1%	6-2050	60	R1	37.79	25.27	-1%
346.00	Miscellaneous Power Plant Equip	6-2034	50	S0.5	-2%	6-2045	60	R1	33.80	21.41	-1%	6-2055	60	R1	41.38	28.82	-1%	6-2050	60	R1	37.79	25.27	-1%
<i>Total</i>																							
<i>Martin Unit 3</i>																							
341.00	Structures and Improvements	6-2034	80	R2	-2%	6-2034	80	S0	22.20	12.21	-4%	6-2044	80	S0	32.12	21.36	-6%	6-2039	80	S0	27.33	16.87	-5%
342.00	Fuel Holders, Producers, and Accessories	6-2034	50	R1.5	-3%	6-2034	60	R0.5	32.78	11.73	-1%	6-2044	60	R0.5	39.96	19.93	-2%	6-2039	60	R0.5	36.59	15.99	-1%
343.00	Prime Movers - General	6-2034	50	R1	-3%	6-2034	50	O1	24.03	11.56	0%	6-2044	50	O1	31.42	19.37	0%	6-2039	50	O1	27.96	15.62	0%
343.21	Prime Movers - Capital Spare Parts	6-2034	9	L0	35%	6-2034	9	L0	8.63	6.21	40%	6-2044	9	L0	8.99	6.62	40%	6-2039	9	L0	8.93	6.56	40%
344.00	Generators	6-2034	60	R2	-3%	6-2034	65	R1	23.82	12.04	-4%	6-2044	65	R1	33.02	20.88	-6%	6-2039	65	R1	28.59	16.56	-5%
345.00	Accessory Electric Equipment	6-2034	50	R2.5	-2%	6-2034	65	S0	28.78	11.93	-2%	6-2044	65	S0	37.54	20.34	-3%	6-2039	65	S0	33.41	16.28	-2%
346.00	Miscellaneous Power Plant Equip	6-2034	50	S0.5	-2%	6-2034	60	R1	24.40	11.95	-1%	6-2044	60	R1	33.77	20.52	-1%	6-2039	60	R1	29.38	16.38	-1%
<i>Total</i>																							
<i>Martin Unit 4</i>																							
341.00	Structures and Improvements	6-2034	80	R2	-2%	6-2034	80	S0	18.39	12.27	-4%	6-2044	80	S0	28.46	21.57	-6%	6-2039	80	S0	23.55	16.99	-5%
342.00	Fuel Holders, Producers, and Accessories	6-2034	50	R1.5	-3%	6-2034	60	R0.5	30.60	11.76	-1%	6-2044	60	R0.5	38.48	20.00	-2%	6-2039	60	R0.5	34.82	16.03	-1%
343.00	Prime Movers - General	6-2034	50	R1	-3%	6-2034	50	O1	23.10	11.57	0%	6-2044	50	O1	30.73	19.41	0%	6-2039	50	O1	27.16	15.65	0%
343.21	Prime Movers - Capital Spare Parts	6-2034	9	L0	35%	6-2034	9	L0	8.51	6.58	40%	6-2044	9	L0	8.99	7.11	40%	6-2039	9	L0	8.90	7.02	40%
344.00	Generators	6-2034	60	R2	-3%	6-2034	65	R1	23.16	12.04	-4%	6-2044	65	R1	32.58	20.90	-6%	6-2039	65	R1	28.06	16.56	-5%

Florida Power & Light Company
 Table 3: Current and Proposed Parameters
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	Current Approved					Allis NWA-1 Proposal					Ferguson KF-3(B) Proposal					OPC Proposed								
		Average	Projection	Survivor	Future	Net	Average	Projection	Survivor	Average	Average	Future	Average	Projection	Survivor	Average	Average	Future	Average	Projection	Survivor	Average	Average	Future	
		Year of Final					Year of Final						Year of Final						Year of Final						Year of Final
Retirement	Life Years	Curve	Salvage	Percent	Retirement	Life Years	Curve	Service Life	Remaining	Salvage	Percent	Retirement	Life Years	Curve	Service Life	Remaining	Salvage	Percent	Retirement	Life Years	Curve	Service Life	Remaining	Salvage	Percent
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(G)	(H)	(I)	(J)	(K)	(L)	(L)	(O)	(N)	(O)	(P)	(Q)	(R)	(R)
345.00	Accessory Electric Equipment	6-2034	50	R2.5	-2%	6-2034	65	S0	26.87	11.97	-2%	6-2044	65	S0	36.07	20.47	-3%	6-2039	65	S0	31.75	16.36	-2%		
346.00	Miscellaneous Power Plant Equip	6-2034	50	S0.5	-2%	6-2034	60	R1	22.72	11.98	-1%	6-2044	60	R1	32.14	20.64	-1%	6-2039	60	R1	27.70	16.44	-1%		
<i>Total</i>																									
<i>Martin Unit 8</i>																									
341.00	Structures and Improvements	6-2045	80	R2	-2%	6-2045	80	S0	36.08	22.04	-4%	6-2055	80	S0	44.26	30.33	-6%	6-2050	80	S0	40.29	26.30	-5%		
342.00	Fuel Holders, Producers, and Accessories	6-2045	50	R1.5	-3%	6-2045	60	R0.5	32.99	21.18	-1%	6-2055	60	R0.5	39.94	28.66	-2%	6-2050	60	R0.5	36.61	25.06	-1%		
343.00	Prime Movers - General	6-2045	50	R1	-3%	6-2045	50	O1	27.86	20.43	0%	6-2055	50	O1	34.13	27.17	0%	6-2050	50	O1	31.14	23.94	0%		
343.21	Prime Movers - Capital Spare Parts	6-2045	9	L0	35%	6-2045	9	L0	9.00	6.86	40%	6-2055	9	L0	9.00	6.86	40%	6-2050	9	L0	9.00	6.87	40%		
344.00	Generators	6-2045	60	R2	-3%	6-2045	65	R1	32.98	21.81	-4%	6-2055	65	R1	40.80	29.84	-6%	6-2050	65	R1	37.00	25.93	-5%		
345.00	Accessory Electric Equipment	6-2045	50	R2.5	-2%	6-2045	65	S0	35.17	21.49	-2%	6-2055	65	S0	42.44	29.00	-3%	6-2050	65	S0	38.96	25.39	-2%		
346.00	Miscellaneous Power Plant Equip	6-2045	50	S0.5	-2%	6-2045	60	R1	33.01	21.57	-1%	6-2055	60	R1	40.38	29.27	-1%	6-2050	60	R1	36.87	25.58	-1%		
<i>Total</i>																									
<i>Total Martin Combined Cycle Plant</i>																									
<i>Sanford Combined Cycle Plant</i>																									
<i>Sanford Common</i>																									
341.00	Structures and Improvements	6-2043	80	R2	-2%	6-2043	80	S0	33.77	20.34	-4%	6-2053	80	S0	42.58	28.74	-6%	6-2048	80	S0	38.32	24.64	-5%		
342.00	Fuel Holders, Producers, and Accessories	6-2043	50	R1.5	-3%	6-2043	60	R0.5	34.05	19.47	-1%	6-2053	60	R0.5	40.87	27.05	-2%	6-2048	60	R0.5	37.59	23.39	-1%		
343.00	Prime Movers - General	6-2043	50	R1	-3%	6-2043	50	O1	23.22	19.01	0%	6-2053	50	O1	30.20	26.10	0%	6-2048	50	O1	26.84	22.69	0%		
343.21	Prime Movers - Capital Spare Parts	6-2043	9	L0	35%	6-2043	9	L0	8.99	7.23	40%	6-2053	9	L0	9.00	7.24	40%	6-2048	9	L0	9.00	7.25	40%		
344.00	Generators	6-2043	60	R2	-3%	6-2043	65	R1	28.86	20.18	-4%	6-2053	65	R1	36.91	28.53	-6%	6-2048	65	R1	33.00	24.47	-5%		
345.00	Accessory Electric Equipment	6-2043	50	R2.5	-2%	6-2043	65	S0	23.37	20.59	-2%	6-2053	65	S0	31.99	29.08	-3%	6-2048	65	S0	27.78	24.93	-2%		
346.00	Miscellaneous Power Plant Equip	6-2043	50	S0.5	-2%	6-2043	60	R1	29.27	19.98	-1%	6-2053	60	R1	37.26	27.95	-1%	6-2048	60	R1	33.41	24.09	-1%		
<i>Total</i>																									
<i>Sanford Unit 4</i>																									
341.00	Structures and Improvements	6-2043	80	R2	-2%	6-2043	80	S0	39.69	20.03	-4%	6-2053	80	S0	47.92	28.11	-6%	6-2048	80	S0	43.98	24.19	-5%		
342.00	Fuel Holders, Producers, and Accessories	6-2043	50	R1.5	-3%	6-2043	60	R0.5	24.60	19.85	-1%	6-2053	60	R0.5	32.35	27.82	-2%	6-2048	60	R0.5	28.57	23.93	-1%		
343.00	Prime Movers - General	6-2043	50	R1	-3%	6-2043	50	O1	25.02	18.97	0%	6-2053	50	O1	31.82	26.00	0%	6-2048	50	O1	28.58	22.63	0%		
343.21	Prime Movers - Capital Spare Parts	6-2043	9	L0	35%	6-2043	9	L0	8.99	6.94	40%	6-2053	9	L0	9.00	6.95	40%	6-2048	9	L0	9.00	6.95	40%		
344.00	Generators	6-2043	60	R2	-3%	6-2043	65	R1	29.30	20.17	-4%	6-2053	65	R1	37.60	28.41	-6%	6-2048	65	R1	33.57	24.38	-5%		
345.00	Accessory Electric Equipment	6-2043	50	R2.5	-2%	6-2043	65	S0	32.90	19.89	-2%	6-2053	65	S0	40.65	27.60	-3%	6-2048	65	S0	36.94	23.88	-2%		
346.00	Miscellaneous Power Plant Equip	6-2043	50	S0.5	-2%	6-2043	60	R1	33.42	19.80	-1%	6-2053	60	R1	40.74	27.57	-1%	6-2048	60	R1	37.27	23.85	-1%		
<i>Total</i>																									
<i>Sanford Unit 5</i>																									
341.00	Structures and Improvements	6-2042	80	R2	-2%	6-2042	80	S0	38.52	19.21	-4%	6-2052	80	S0	46.82	27.39	-6%	6-2047	80	S0	42.82	23.41	-5%		
342.00	Fuel Holders, Producers, and Accessories	6-2042	50	R1.5	-3%	6-2042	60	R0.5	31.89	18.69	-1%	6-2052	60	R0.5	39.03	26.39	-2%	6-2047	60	R0.5	35.64	22.70	-1%		
343.00	Prime Movers - General	6-2042	50	R1	-3%	6-2042	50	O1	25.11	18.16	0%	6-2052	50	O1	31.92	25.25	0%	6-2047	50	O1	28.68	21.85	0%		
343.21	Prime Movers - Capital Spare Parts	6-2042	9	L0	35%	6-2042	9	L0	8.98	6.88	40%	6-2052	9	L0	9.00	6.91	40%	6-2047	9	L0	9.00	6.91	40%		
344.00	Generators	6-2042	60	R2	-3%	6-2042	65	R1	31.76	19.18	-4%	6-2052	65	R1	39.79	27.35	-6%	6-2047	65	R1	35.89	23.37	-5%		
345.00	Accessory Electric Equipment	6-2042	50	R2.5	-2%	6-2042	65	S0	32.74	19.01	-2%	6-2052	65	S0	40.52	26.78	-3%	6-2047	65	S0	36.80	23.03	-2%		
346.00	Miscellaneous Power Plant Equip	6-2042	50	S0.5	-2%	6-2042	60	R1	33.55	18.92	-1%	6-2052	60	R1	40.85	26.74	-1%	6-2047	60	R1	37.39	23.00	-1%		
<i>Total</i>																									
<i>Total Sanford Combined Cycle Plant</i>																									
<i>Turkey Point Combined Cycle Plant</i>																									
<i>Turkey Point Unit 5</i>																									
341.00	Structures and Improvements	6-2047	80	R2	-2%	6-2047	80	S0	33.73	24.04	-4%	6-2057	80	S0	42.26	32.34	-6%	6-2052	80	S0	38.13	28.30	-5%		
342.00	Fuel Holders, Producers, and Accessories	6-2047	50	R1.5	-3%	6-2047	60	R0.5	33.81	22.80	-1%	6-2057	60	R0.5	40.53	30.14	-2%	6-2052	60	R0.5	37.33	26.63	-1%		
343.00	Prime Movers - General	6-2047	50	R1	-3%	6-2047	50	O1	28.19	21.95	0%	6-2057	50	O1	34.36	28.54	0%	6-2052	50	O1	31.41	25.38	0%		
343.21	Prime Movers - Capital Spare Parts	6-2047	9	L0	35%	6-2047	9	L0	9.00	7.06	40%	6-2057	9	L0	9.00	7.06	40%	6-2052	9	L0	9.00	7.06	40%		
344.00	Generators	6-2047	60	R2	-3%	6-2047	65	R1	33.55	23.57	-4%	6-2057	65	R1	41.25	31.51	-6%	6-2052	65	R1	37.48	27.62	-5%		
345.00	Accessory Electric Equipment	6-2047	50	R2.5	-2%	6-2047	65	S0	35.61	23.21	-2%	6-2057	65	S0	42.71	30.61	-3%	6-2052	65	S0	39.30	27.05	-2%		
346.00	Miscellaneous Power Plant Equip	6-2047	50	S0.5	-2%	6-2047	60	R1	33.46	23.28	-1%	6-2057	60	R1	40.74	30.87	-1%	6-2052	60	R1	37.27	27.23	-1%		
<i>Total</i>																									
<i>Total Turkey Point Combined Cycle Plant</i>																									

Florida Power & Light Company
Table 3: Current and Proposed Parameters
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	Current Approved					Allis NWA-1 Proposal						Ferguson KF-3(B) Proposal						OPC Proposed					
		Average	Projection	Survivor	Future	Net	Average	Projection	Survivor	Average	Average	Future	Average	Projection	Survivor	Average	Average	Future	Average	Projection	Survivor	Average	Average	Future
		Year of Final Retirement	Life Years	Curve	Salvage Percent		Year of Final Retirement	Life Years	Curve	Service Life Years	Remaining Life Years	Salvage Percent	Year of Final Retirement	Life Years	Curve	Service Life Years	Remaining Life Years	Salvage Percent	Year of Final Retirement	Life Years	Curve	Service Life Years	Remaining Life Years	Salvage Percent
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(G)	(H)	(I)	(J)	(K)	(L)	(O)	(N)	(O)	(P)	(Q)	(R)	
West County Combined Cycle Plant																								
<i>West County Common</i>																								
341.00	Structures and Improvements	6-2051	80	R2	-2%	6-2051	80	S0	34.96	27.70	-4%	6-2061	80	S0	43.15	35.84	-6%	6-2056	80	S0	39.16	31.86	-5%	
342.00	Fuel Holders, Producers, and Accessories	6-2051	50	R1.5	-3%	6-2051	60	R0.5	30.10	26.33	-1%	6-2061	60	R0.5	37.26	33.67	-2%	6-2056	60	R0.5	33.80	30.12	-1%	
343.00	Prime Movers - General	6-2051	50	R1	-3%	6-2051	50	O1	27.52	24.98	0%	6-2061	50	O1	33.76	31.41	0%	6-2056	50	O1	30.76	28.33	0%	
343.21	Prime Movers - Capital Spare Parts	6-2051	9	L0	35%	6-2051	9	L0	9.00	7.34	40%	6-2061	9	L0	9.00	7.34	40%	6-2056	9	L0	9.00	7.35	40%	
344.00	Generators																							
345.00	Accessory Electric Equipment	6-2051	50	R2.5	-2%	6-2051	65	S0	32.45	27.14	-2%	6-2061	65	S0	40.10	34.73	-3%	6-2056	65	S0	36.43	31.08	-2%	
346.00	Miscellaneous Power Plant Equip	6-2051	50	S0.5	-2%	6-2051	60	R1	31.56	26.90	-1%	6-2061	60	R1	39.06	34.53	-1%	6-2056	60	R1	35.42	30.83	-1%	
<i>Total</i>																								
<i>West County Unit 1</i>																								
341.00	Structures and Improvements	6-2049	80	R2	-2%	6-2049	80	S0	36.01	25.70	-4%	6-2059	80	S0	44.12	33.87	-6%	6-2054	80	S0	40.19	29.90	-5%	
342.00	Fuel Holders, Producers, and Accessories	6-2049	50	R1.5	-3%	6-2049	60	R0.5	33.01	24.49	-1%	6-2059	60	R0.5	39.85	31.76	-2%	6-2054	60	R0.5	36.58	28.28	-1%	
343.00	Prime Movers - General	6-2049	50	R1	-3%	6-2049	50	O1	30.33	23.33	0%	6-2059	50	O1	36.11	29.65	0%	6-2054	50	O1	33.35	26.62	0%	
343.21	Prime Movers - Capital Spare Parts	6-2049	9	L0	35%	6-2049	9	L0	9.00	6.90	40%	6-2059	9	L0	9.00	6.90	40%	6-2054	9	L0	9.00	6.91	40%	
344.00	Generators	6-2049	60	R2	-3%	6-2049	65	R1	34.90	25.25	-4%	6-2059	65	R1	42.39	33.05	-6%	6-2054	65	R1	38.71	29.23	-5%	
345.00	Accessory Electric Equipment	6-2049	50	R2.5	-2%	6-2049	65	S0	35.17	25.03	-2%	6-2059	65	S0	42.33	32.38	-3%	6-2054	65	S0	38.89	28.84	-2%	
346.00	Miscellaneous Power Plant Equip	6-2049	50	S0.5	-2%	6-2049	60	R1	34.22	24.95	-1%	6-2059	60	R1	41.36	32.41	-1%	6-2054	60	R1	37.97	28.85	-1%	
<i>Total</i>																								
<i>West County Unit 2</i>																								
341.00	Structures and Improvements	6-2049	80	R2	-2%	6-2049	80	S0	36.83	25.63	-4%	6-2059	80	S0	44.83	33.77	-6%	6-2054	80	S0	40.95	29.81	-5%	
342.00	Fuel Holders, Producers, and Accessories	6-2049	50	R1.5	-3%	6-2049	60	R0.5	33.61	24.46	-1%	6-2059	60	R0.5	40.35	31.72	-2%	6-2054	60	R0.5	37.13	28.24	-1%	
343.00	Prime Movers - General	6-2049	50	R1	-3%	6-2049	50	O1	30.74	23.30	0%	6-2059	50	O1	36.43	29.60	0%	6-2054	50	O1	33.71	26.59	0%	
343.21	Prime Movers - Capital Spare Parts	6-2049	9	L0	35%	6-2049	9	L0	9.00	5.22	40%	6-2059	9	L0	9.00	5.22	40%	6-2054	9	L0	9.00	5.23	40%	
344.00	Generators	6-2049	60	R2	-3%	6-2049	65	R1	35.57	25.22	-4%	6-2059	65	R1	42.95	32.99	-6%	6-2054	65	R1	39.32	29.18	-5%	
345.00	Accessory Electric Equipment	6-2049	50	R2.5	-2%	6-2049	65	S0	35.92	24.94	-2%	6-2059	65	S0	42.93	32.22	-3%	6-2054	65	S0	39.57	28.72	-2%	
346.00	Miscellaneous Power Plant Equip	6-2049	50	S0.5	-2%	6-2049	60	R1	34.59	24.94	-1%	6-2059	60	R1	41.65	32.39	-1%	6-2054	60	R1	38.29	28.82	-1%	
<i>Total</i>																								
<i>West County Unit 3</i>																								
341.00	Structures and Improvements	6-2051	80	R2	-2%	6-2051	80	S0	35.90	27.55	-4%	6-2061	80	S0	44.00	35.69	-6%	6-2056	80	S0	40.08	31.74	-5%	
342.00	Fuel Holders, Producers, and Accessories	6-2051	50	R1.5	-3%	6-2051	60	R0.5	33.00	26.12	-1%	6-2061	60	R0.5	39.83	33.30	-2%	6-2056	60	R0.5	36.57	29.86	-1%	
343.00	Prime Movers - General	6-2051	50	R1	-3%	6-2051	50	O1	30.72	24.77	0%	6-2061	50	O1	36.41	30.93	0%	6-2056	50	O1	33.69	27.99	0%	
343.21	Prime Movers - Capital Spare Parts	6-2051	9	L0	35%	6-2051	9	L0	9.00	6.90	40%	6-2061	9	L0	9.00	6.90	40%	6-2056	9	L0	9.00	6.91	40%	
344.00	Generators	6-2051	60	R2	-3%	6-2051	65	R1	34.59	27.01	-4%	6-2061	65	R1	42.11	34.75	-6%	6-2056	65	R1	38.42	30.96	-5%	
345.00	Accessory Electric Equipment	6-2051	50	R2.5	-2%	6-2051	65	S0	34.96	26.84	-2%	6-2061	65	S0	42.16	34.14	-3%	6-2056	65	S0	38.70	30.63	-2%	
346.00	Miscellaneous Power Plant Equip	6-2051	50	S0.5	-2%	6-2051	60	R1	34.18	26.67	-1%	6-2061	60	R1	41.30	34.05	-1%	6-2056	60	R1	37.92	30.53	-1%	
<i>Total</i>																								
Total West County Combined Cycle Plant																								
Cape Canaveral Combined Cycle Plant																								
<i>Cape Canaveral</i>																								
341.00	Structures and Improvements	6-2053	80	R2	-2%	6-2053	80	S0	36.77	29.31	-4%	6-2063	80	S0	44.76	37.36	-6%	6-2058	80	S0	40.88	33.45	-5%	
342.00	Fuel Holders, Producers, and Accessories	6-2053	50	R1.5	-3%	6-2053	60	R0.5	34.01	27.66	-1%	6-2063	60	R0.5	40.68	34.69	-2%	6-2058	60	R0.5	37.51	31.33	-1%	
343.00	Prime Movers - General	6-2053	50	R1	-3%	6-2053	50	O1	31.70	26.14	0%	6-2063	50	O1	37.19	32.10	0%	6-2058	50	O1	34.57	29.26	0%	
343.21	Prime Movers - Capital Spare Parts	6-2053	9	L0	35%	6-2053	9	L0	9.00	7.24	40%	6-2063	9	L0	9.00	7.24	40%	6-2058	9	L0	9.00	7.25	40%	
344.00	Generators	6-2053	60	R2	-3%	6-2053	65	R1	35.60	28.68	-4%	6-2063	65	R1	42.97	36.29	-6%	6-2058	65	R1	39.34	32.56	-5%	
345.00	Accessory Electric Equipment	6-2053	50	R2.5	-2%	6-2053	65	S0	35.95	28.49	-2%	6-2063	65	S0	42.95	35.64	-3%	6-2058	65	S0	39.59	32.20	-2%	
346.00	Miscellaneous Power Plant Equip	6-2053	50	S0.5	-2%	6-2053	60	R1	34.88	28.31	-1%	6-2063	60	R1	41.90	35.58	-1%	6-2058	60	R1	38.57	32.12	-1%	
<i>Total</i>																								
Total Cape Canaveral Combined Cycle Plant																								
Riviera Combined Cycle Plant																								
<i>Riviera</i>																								
341.00	Structures and Improvements	6-2054	80	R2	-2%	6-2054	80	S0	36.71	30.25	-4%	6-2064	80	S0	44.73	38.27	-6%	6-2059	80	S0	40.84	34.37	-5%	

Florida Power & Light Company
Table 3: Current and Proposed Parameters
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	Current Approved					Allis NWA-1 Proposal					Ferguson KF-3(B) Proposal					OPC Proposed						
		Average	Projection	Survivor	Future	Net	Average	Projection	Survivor	Average	Average	Future	Net	Average	Projection	Survivor	Average	Average	Future	Net			
		Year of Final Retirement					Year of Final Retirement							Service Life Years							Remaining Life Years	Salvage Percent	Year of Final Retirement
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)		
342.00	Fuel Holders, Producers, and Accessories	6-2054	50	R1.5	-3%	6-2054	60	R0.5	33.30	28.54	-1%	6-2064	60	R0.5	40.08	35.58	-2%	6-2059	60	R0.5	36.82	32.19	-1%
343.00	Prime Movers - General	6-2054	50	R1	-3%	6-2054	50	O1	31.47	26.88	0%	6-2064	50	O1	37.00	32.79	0%	6-2059	50	O1	34.35	29.96	0%
343.21	Prime Movers - Capital Spare Parts	6-2054	9	L0	35%	6-2054	9	L0	9.00	7.59	40%	6-2064	9	L0	9.00	7.59	40%	6-2059	9	L0	9.00	7.59	40%
344.00	Generators	6-2054	60	R2	-3%	6-2054	65	R1	35.31	29.56	-4%	6-2064	65	R1	42.71	37.16	-6%	6-2059	65	R1	39.08	33.44	-5%
345.00	Accessory Electric Equipment	6-2054	50	R2.5	-2%	6-2054	65	S0	35.83	29.42	-2%	6-2064	65	S0	42.85	36.54	-3%	6-2059	65	S0	39.48	33.12	-2%
346.00	Miscellaneous Power Plant Equip	6-2054	50	S0.5	-2%	6-2054	60	R1	34.80	29.17	-1%	6-2064	60	R1	41.83	36.41	-1%	6-2059	60	R1	38.49	32.96	-1%
<i>Total</i>																							
Total Riviera Combined Cycle Plant																							
Pt. Everglades Combined Cycle Plant																							
<i>Pt. Everglades</i>																							
341.00	Structures and Improvements	6-2056	80	R2	-2%	6-2056	80	S0	37.32	32.04	-4%	6-2066	80	S0	45.28	40.00	-6%	6-2061	80	S0	41.42	36.14	-5%
342.00	Fuel Holders, Producers, and Accessories	6-2056	50	R1.5	-3%	6-2056	60	R0.5	34.16	30.05	-1%	6-2066	60	R0.5	40.81	36.92	-2%	6-2061	60	R0.5	37.64	33.64	-1%
343.00	Prime Movers - General	6-2056	50	R1	-3%	6-2056	50	O1	31.87	28.25	0%	6-2066	50	O1	37.32	34.00	0%	6-2061	50	O1	34.72	31.26	0%
343.21	Prime Movers - Capital Spare Parts	6-2056	9	L0	35%	6-2056	9	L0	9.00	7.34	40%	6-2066	9	L0	9.00	7.34	40%	6-2061	9	L0	9.00	7.35	40%
344.00	Generators	6-2056	60	R2	-3%	6-2056	65	R1	35.72	31.26	-4%	6-2066	65	R1	43.07	38.77	-6%	6-2061	65	R1	39.45	35.08	-5%
345.00	Accessory Electric Equipment	6-2056	50	R2.5	-2%	6-2056	65	S0	36.12	31.19	-2%	6-2066	65	S0	43.10	38.24	-3%	6-2061	65	S0	39.74	34.85	-2%
346.00	Miscellaneous Power Plant Equip	6-2056	50	S0.5	-2%	6-2056	60	R1	35.15	30.84	-1%	6-2066	60	R1	42.11	37.97	-1%	6-2061	60	R1	38.81	34.58	-1%
<i>Total</i>																							
Total Pt. Everglades Combined Cycle Plant																							
Okeechobee Combined Cycle Plant																							
<i>Okeechobee</i>																							
341.00	Structures and Improvements	6-2059	80	R2	-2%	6-2059	80	S0	37.24	34.89	-4%	6-2069	80	S0	45.17	42.83	-6%	6-2064	80	S0	41.33	38.98	-5%
342.00	Fuel Holders, Producers, and Accessories	6-2059	50	R1.5	-3%	6-2059	60	R0.5	34.29	32.41	-1%	6-2069	60	R0.5	40.92	39.15	-2%	6-2064	60	R0.5	37.76	35.94	-1%
343.00	Prime Movers - General	6-2059	50	R1	-3%	6-2059	50	O1	32.00	30.34	0%	6-2069	50	O1	37.41	35.90	0%	6-2064	50	O1	34.83	33.25	0%
343.21	Prime Movers - Capital Spare Parts	6-2059	9	L0	35%	6-2059	9	L0	9.00	7.67	40%	6-2069	9	L0	9.00	7.67	40%	6-2064	9	L0	9.00	7.68	40%
344.00	Generators	6-2059	60	R2	-3%	6-2059	65	R1	35.90	33.83	-4%	6-2069	65	R1	43.22	41.23	-6%	6-2064	65	R1	39.62	37.59	-5%
345.00	Accessory Electric Equipment	6-2059	50	R2.5	-2%	6-2059	65	S0	36.27	33.96	-2%	6-2069	65	S0	43.22	40.93	-3%	6-2064	65	S0	39.88	37.58	-2%
346.00	Miscellaneous Power Plant Equip	6-2059	50	S0.5	-2%	6-2059	60	R1	35.39	33.35	-1%	6-2069	60	R1	42.32	40.36	-1%	6-2064	60	R1	39.04	37.04	-1%
<i>Total</i>																							
Total Okeechobee Combined Cycle Plant																							
Lansing Smith Combined Cycle Plant																							
<i>Lansing Smith Common</i>																							
341.00	Structures and Improvements	12-2042	80	R2	-2%	6-2042	80	S0	31.84	19.51	-4%	6-2052	80	S0	41.28	27.96	-6%	6-2047	80	S0	36.75	23.84	-5%
342.00	Fuel Holders, Producers, and Accessories	12-2042	50	R1.5	-2%	6-2042	60	R0.5	28.30	18.79	-1%	6-2052	60	R0.5	36.07	26.56	-2%	6-2047	60	R0.5	32.35	22.81	-1%
343.00	Prime Movers - General	12-2042	50	R1	-2%	6-2042	50	O1	20.36	18.35	0%	6-2052	50	O1	27.55	25.72	0%	6-2047	50	O1	24.08	22.17	0%
343.21	Prime Movers - Capital Spare Parts	12-2042	9	L0	35%	6-2042	9	L0	9.00	7.67	40%	6-2052	9	L0	9.00	7.67	40%	6-2047	9	L0	9.00	7.68	40%
344.00	Generators	12-2042	60	R2	-2%	6-2042	65	R1	25.58	19.28	-4%	6-2052	65	R1	34.43	27.52	-6%	6-2047	65	R1	30.17	23.52	-5%
345.00	Accessory Electric Equipment	12-2042	50	R2.5	-2%	6-2042	65	S0	29.41	19.16	-2%	6-2052	65	S0	38.12	27.02	-3%	6-2047	65	S0	33.98	23.24	-2%
346.00	Miscellaneous Power Plant Equip	12-2042	50	S0.5	-2%	6-2042	60	R1	24.27	19.30	-1%	6-2052	60	R1	32.63	27.67	-1%	6-2047	60	R1	28.56	23.58	-1%
<i>Total</i>																							
<i>Lansing Smith Unit 3</i>																							
341.00	Structures and Improvements	12-2042	80	R2	-2%	6-2042	80	S0	22.82	19.92	-4%	6-2052	80	S0	31.97	28.94	-6%	6-2047	80	S0	27.47	24.50	-5%
342.00	Fuel Holders, Producers, and Accessories	12-2042	50	R1.5	-2%	6-2042	60	R0.5	28.27	18.83	-1%	6-2052	60	R0.5	35.88	26.69	-2%	6-2047	60	R0.5	32.23	22.89	-1%
343.00	Prime Movers - General	12-2042	50	R1	-2%	6-2042	50	O1	24.73	18.19	0%	6-2052	50	O1	31.60	25.30	0%	6-2047	50	O1	28.33	21.89	0%
343.21	Prime Movers - Capital Spare Parts	12-2042	9	L0	-2%	6-2042	9	L0	8.98	5.00	40%	6-2052	9	L0	9.00	5.01	40%	6-2047	9	L0	9.00	5.03	40%
344.00	Generators	12-2042	60	R2	-2%	6-2042	65	R1	32.65	19.18	-4%	6-2052	65	R1	40.62	27.34	-6%	6-2047	65	R1	36.74	23.35	-5%
345.00	Accessory Electric Equipment	12-2042	50	R2.5	-2%	6-2042	65	S0	29.30	19.23	-2%	6-2052	65	S0	37.48	27.28	-3%	6-2047	65	S0	33.55	23.39	-2%
346.00	Miscellaneous Power Plant Equip	12-2042	50	S0.5	-2%	6-2042	60	R1	25.43	19.25	-1%	6-2052	60	R1	33.71	27.56	-1%	6-2047	60	R1	29.69	23.52	-1%
<i>Total</i>																							
Total Lansing Smith Combined Cycle Plant																							
Lauderdale Combined Cycle Plant																							

Florida Power & Light Company
 Table 3: Current and Proposed Parameters
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	Current Approved				Allis NWA-1 Proposal						Ferguson KF-3(B) Proposal						OPC Proposed					
		Average Year of Final Retirement	Projection Life Years	Survivor Curve	Future Net Salvage Percent	Average Year of Final Retirement	Projection Life Years	Survivor Curve	Average Service Life Years	Average Remaining Life Years	Future Net Salvage Percent	Average Year of Final Retirement	Projection Life Years	Survivor Curve	Average Service Life Years	Average Remaining Life Years	Future Net Salvage Percent	Average Year of Final Retirement	Projection Life Years	Survivor Curve	Average Service Life Years	Average Remaining Life Years	Future Net Salvage Percent
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(G)	(H)	(I)	(J)	(K)	(L)	(O)	(N)	(O)	(P)	(Q)	(R)
<i>Lauderdale Common</i>																							
341.00	Structures and Improvements	6-2033	80	R2	-2%	6-2062	80	S0	57.97	34.09	-4%	6-2062	80	S0	45.11	34.09	-6%	6-2062	80	S0	57.97	34.09	-5%
342.00	Fuel Holders, Producers, and Accessories	6-2033	50	R1.5	-3%	6-2062	60	R0.5	46.59	32.23	-1%	6-2062	60	R0.5	40.96	32.23	-2%	6-2062	60	R0.5	46.59	32.23	-1%
343.00	Prime Movers - General	6-2033	50	R1	-3%	6-2062	50	O1	35.88	31.75	0%	6-2062	50	O1	37.45	31.75	0%	6-2062	50	O1	35.88	31.75	0%
343.21	Prime Movers - Capital Spare Parts	6-2033	9	L0	-35%	6-2062	9	L0	9.00	8.01	40%	6-2062	9	L0	9.00	8.01	40%	6-2062	9	L0	9.00	8.01	40%
344.00	Generators																						
345.00	Accessory Electric Equipment	6-2033	50	R2.5	-2%	6-2062	65	S0	48.44	33.07	-2%	6-2062	65	S0	43.28	33.07	-3%	6-2062	65	S0	48.44	33.07	-2%
346.00	Miscellaneous Power Plant Equip	6-2033	50	S0.5	-2%	6-2062	60	R1	39.77	35.29	-1%	6-2062	60	R1	42.26	35.29	-1%	6-2062	60	R1	39.77	35.29	-1%
<i>Total</i>																							
Total Lauderdale Combined Cycle Plant																							
Total Combined Cycle Production Plant																							
Simple Cycle and Peaker Production Plant																							
<i>Lauderdale GTS</i>																							
341.00	Structures and Improvements	6-2028	80	R2	-2%	6-2031	80	S0	19.31	9.34	-4%	6-2031	80	S0	19.31	9.34	-4%	6-2031	80	S0	19.31	9.34	-4%
342.00	Fuel Holders, Producers, and Accessories	6-2028	50	R1.5	-3%	6-2031	60	R0.5	28.74	9.05	-1%	6-2031	60	R0.5	28.74	9.05	-1%	6-2031	60	R0.5	28.74	9.05	-1%
343.00	Prime Movers - General	6-2028	50	R1	-3%	6-2031	50	O1	15.25	9.01	0%	6-2031	50	O1	15.25	9.01	0%	6-2031	50	O1	15.25	9.01	0%
343.22	Prime Movers - Capital Spare Parts																						
344.00	Generators	6-2028	60	R2	-3%	6-2031	65	R1	18.46	9.24	-5%	6-2031	65	R1	18.46	9.24	-5%	6-2031	65	R1	18.46	9.24	-5%
345.00	Accessory Electric Equipment	6-2028	50	R2.5	-2%	6-2031	65	S0	30.52	9.08	-2%	6-2031	65	S0	30.52	9.08	-2%	6-2031	65	S0	30.52	9.08	-2%
346.00	Miscellaneous Power Plant Equip	6-2028	50	S0.5	-2%	6-2031	60	R1	35.70	9.01	-1%	6-2031	60	R1	35.70	9.01	-1%	6-2031	60	R1	35.70	9.01	-1%
<i>Total</i>																							
<i>Ft. Myers GTS</i>																							
341.00	Structures and Improvements	6-2028	80	R2	-2%	6-2031	80	S0	21.73	9.31	-4%	6-2031	80	S0	21.73	9.31	-4%	6-2031	80	S0	21.73	9.31	-4%
342.00	Fuel Holders, Producers, and Accessories	6-2028	50	R1.5	-3%	6-2031	60	R0.5	27.40	9.04	-1%	6-2031	60	R0.5	27.40	9.04	-1%	6-2031	60	R0.5	27.40	9.04	-1%
343.00	Prime Movers - General	6-2028	50	R1	-3%	6-2031	50	O1	16.07	8.99	0%	6-2031	50	O1	16.07	8.99	0%	6-2031	50	O1	16.07	8.99	0%
343.22	Prime Movers - Capital Spare Parts	6-2028	25	R1	29%	6-2031	25	R1	20.37	6.88	33%	6-2031	25	R1	20.37	6.88	33%	6-2031	25	R1	20.37	6.88	33%
344.00	Generators	6-2028	60	R2	-3%	6-2031	65	R1	20.07	9.23	-5%	6-2031	65	R1	20.07	9.23	-5%	6-2031	65	R1	20.07	9.23	-5%
345.00	Accessory Electric Equipment	6-2028	50	R2.5	-2%	6-2031	65	S0	16.00	9.31	-2%	6-2031	65	S0	16.00	9.31	-2%	6-2031	65	S0	16.00	9.31	-2%
346.00	Miscellaneous Power Plant Equip																						
<i>Total</i>																							
<i>Lauderdale Peakers</i>																							
341.00	Structures and Improvements	6-2056	80	R2	-2%	6-2056	80	S0	36.21	32.21	-4%	6-2056	80	S0	36.21	32.21	-4%	6-2056	80	S0	36.21	32.21	-4%
342.00	Fuel Holders, Producers, and Accessories	6-2056	50	R1.5	-3%	6-2056	60	R0.5	34.20	30.05	-1%	6-2056	60	R0.5	34.20	30.05	-1%	6-2056	60	R0.5	34.20	30.05	-1%
343.00	Prime Movers - General	6-2056	50	R1	-3%	6-2056	50	O1	31.96	28.25	0%	6-2056	50	O1	31.96	28.25	0%	6-2056	50	O1	31.96	28.25	0%
343.22	Prime Movers - Capital Spare Parts	6-2056	25	R1	29%	6-2056	25	R1	24.65	20.87	33%	6-2056	25	R1	24.65	20.87	33%	6-2056	25	R1	24.65	20.87	33%
344.00	Generators	6-2056	60	R2	-3%	6-2056	65	R1	35.86	31.25	-5%	6-2056	65	R1	35.86	31.25	-5%	6-2056	65	R1	35.86	31.25	-5%
345.00	Accessory Electric Equipment	6-2056	50	R2.5	-2%	6-2056	65	S0	35.88	31.22	-2%	6-2056	65	S0	35.88	31.22	-2%	6-2056	65	S0	35.88	31.22	-2%
346.00	Miscellaneous Power Plant Equip	6-2056	50	S0.5	-2%	6-2056	60	R1	34.81	30.88	-1%	6-2056	60	R1	34.81	30.88	-1%	6-2056	60	R1	34.81	30.88	-1%
<i>Total</i>																							
<i>Ft. Myers Peakers</i>																							
341.00	Structures and Improvements	6-2056	80	R2	-2%	6-2056	80	S0	36.83	32.10	-4%	6-2056	80	S0	36.83	32.10	-4%	6-2056	80	S0	36.83	32.10	-4%
342.00	Fuel Holders, Producers, and Accessories	6-2056	50	R1.5	-3%	6-2056	60	R0.5	33.98	30.07	-1%	6-2056	60	R0.5	33.98	30.07	-1%	6-2056	60	R0.5	33.98	30.07	-1%
343.00	Prime Movers - General	6-2056	50	R1	-3%	6-2056	50	O1	31.73	28.27	0%	6-2056	50	O1	31.73	28.27	0%	6-2056	50	O1	31.73	28.27	0%
343.22	Prime Movers - Capital Spare Parts	6-2056	25	R1	29%	6-2056	25	R1	24.58	21.14	33%	6-2056	25	R1	24.58	21.14	33%	6-2056	25	R1	24.58	21.14	33%
344.00	Generators	6-2056	60	R2	-3%	6-2056	65	R1	35.50	31.28	-5%	6-2056	65	R1	35.50	31.28	-5%	6-2056	65	R1	35.50	31.28	-5%
345.00	Accessory Electric Equipment	6-2056	50	R2.5	-2%	6-2056	65	S0	35.92	31.23	-2%	6-2056	65	S0	35.92	31.23	-2%	6-2056	65	S0	35.92	31.23	-2%
346.00	Miscellaneous Power Plant Equip	6-2056	50	S0.5	-2%	6-2056	60	R1	35.08	30.85	-1%	6-2056	60	R1	35.08	30.85	-1%	6-2056	60	R1	35.08	30.85	-1%
<i>Total</i>																							
<i>Lansing Smith Unit A</i>																							
341.00	Structures and Improvements	12-2027	80	R2	-1%	12-2027	80	S0	16.86	5.94	-4%	12-2027	80	S0	16.86	5.94	-4%	12-2027	80	S0	16.86	5.94	-4%
342.00	Fuel Holders, Producers, and Accessories	12-2027	50	R1.5	-1%	12-2027	60	R0.5	20.32	5.85	-1%	12-2027	60	R0.5	20.32	5.85	-1%	12-2027	60	R0.5	20.32	5.85	-1%
343.00	Prime Movers - General	12-2027	50	R1	-1%	12-2027	50	O1	14.88	5.80	0%	12-2027	50	O1	14.88	5.80	0%	12-2027	50	O1	14.88	5.80	0%
343.22	Prime Movers - Capital Spare Parts																						
344.00	Generators	12-2027	60	R2	-1%	12-2027	65	R1	35.96	5.79	-5%	12-2027	65	R1	35.96	5.79	-5%	12-2027	65	R1	35.96	5.79	-5%

Florida Power & Light Company
 Table 3: Current and Proposed Parameters
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	Current Approved				Allis NWA-1 Proposal						Ferguson KF-3(B) Proposal						OPC Proposed					
		Average Year of Final Retirement	Projection Life Years	Survivor Curve	Future Net Salvage Percent	Average Year of Final Retirement	Projection Life Years	Survivor Curve	Average Service Life Years	Average Remaining Life Years	Future Net Salvage Percent	Average Year of Final Retirement	Projection Life Years	Survivor Curve	Average Service Life Years	Average Remaining Life Years	Future Net Salvage Percent	Average Year of Final Retirement	Projection Life Years	Survivor Curve	Average Service Life Years	Average Remaining Life Years	Future Net Salvage Percent
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(G)	(H)	(I)	(J)	(K)	(L)	(O)	(N)	(O)	(P)	(Q)	(R)
345.00	Accessory Electric Equipment	12-2027	50	R2.5	-1%	12-2027	65	S0	23.78	5.88	-2%	12-2027	65	S0	23.78	5.88	-2%	12-2027	65	S0	23.78	5.88	-2%
346.00	Miscellaneous Power Plant Equip	12-2027	50	S0.5	-1%	12-2027	60	R1	16.58	5.90	-1%	12-2027	60	R1	16.58	5.90	-1%	12-2027	60	R1	16.58	5.90	-1%
<i>Total</i>																							
<i>Crist Combustion Turbines</i>																							
341.00	Structures and Improvements	12-2061	80	R2	-2%	12-2061	80	S0	37.74	37.24	-4%	12-2061	80	S0	37.74	37.24	-4%	12-2061	80	S0	37.74	37.24	-4%
342.00	Fuel Holders, Producers, and Accessories	12-2061	50	R1.5	-3%	12-2061	60	R0.5	34.72	34.33	-1%	12-2061	60	R0.5	34.72	34.33	-1%	12-2061	60	R0.5	34.72	34.33	-1%
343.00	Prime Movers - General	12-2061	50	R1	-3%	12-2061	50	O1	32.26	31.92	0%	12-2061	50	O1	32.26	31.92	0%	12-2061	50	O1	32.26	31.92	0%
343.22	Prime Movers - Capital Spare Parts	12-2061	25	R1	29%	12-2061	25	R1	24.75	24.38	33%	12-2061	25	R1	24.75	24.38	33%	12-2061	25	R1	24.75	24.38	33%
344.00	Generators	12-2061	60	R2	-3%	12-2061	65	R1	36.36	35.93	-5%	12-2061	65	R1	36.36	35.93	-5%	12-2061	65	R1	36.36	35.93	-5%
345.00	Accessory Electric Equipment	12-2061	50	R2.5	-2%	12-2061	65	S0	36.63	36.13	-2%	12-2061	65	S0	36.63	36.13	-2%	12-2061	65	S0	36.63	36.13	-2%
346.00	Miscellaneous Power Plant Equip	12-2061	50	S0.5	-2%	12-2061	60	R1	35.84	35.42	-1%	12-2061	60	R1	35.84	35.42	-1%	12-2061	60	R1	35.84	35.42	-1%
<i>Total</i>																							
<i>Crist Pipeline</i>																							
342.00	Fuel Holders, Producers, and Accessories	12-2061	50	R1.5	-3%	12-2061	60	R0.5	35.45	34.30	-1%	12-2061	60	R0.5	35.45	34.30	-1%	12-2061	60	R0.5	35.45	34.30	-1%
<i>Total</i>																							
<i>Pea Ridge Units 1 through 3</i>																							
341.00	Structures and Improvements																						
342.00	Fuel Holders, Producers, and Accessories																						
343.00	Prime Movers - General	4-2025	50	R1	0%	4-2025	50	O1	22.70	3.26	0%	4-2025	50	O1	22.70	3.26	0%	4-2025	50	O1	22.70	3.26	0%
343.22	Prime Movers - Capital Spare Parts																						
344.00	Generators	4-2025	60	R2	0%	4-2025	65	R1	24.48	3.30	-5%	4-2025	65	R1	24.48	3.30	-5%	4-2025	65	R1	24.48	3.30	-5%
345.00	Accessory Electric Equipment	4-2025	50	R2.5	0%	4-2025	65	S0	5.94	3.32	-2%	4-2025	65	S0	5.94	3.32	-2%	4-2025	65	S0	5.94	3.32	-2%
346.00	Miscellaneous Power Plant Equip																						
<i>Total</i>																							
<i>Perdido Landfill Gas Units 1 and 2</i>																							
341.00	Structures and Improvements	12-2029	80	R2	-1%	12-2029	80	S0	18.69	7.88	-4%	12-2029	80	S0	18.69	7.88	-4%	12-2029	80	S0	18.69	7.88	-4%
342.00	Fuel Holders, Producers, and Accessories	12-2029	50	R1.5	-1%	12-2029	60	R0.5	17.86	7.76	-1%	12-2029	60	R0.5	17.86	7.76	-1%	12-2029	60	R0.5	17.86	7.76	-1%
343.00	Prime Movers - General	12-2029	50	R1	-1%	12-2029	50	O1	17.24	7.64	0%	12-2029	50	O1	17.24	7.64	0%	12-2029	50	O1	17.24	7.64	0%
343.22	Prime Movers - Capital Spare Parts																						
344.00	Generators																						
345.00	Accessory Electric Equipment	12-2029	50	R2.5	-1%	12-2029	65	S0	18.21	7.83	-2%	12-2029	65	S0	18.21	7.83	-2%	12-2029	65	S0	18.21	7.83	-2%
346.00	Miscellaneous Power Plant Equip	12-2029	50	S0.5	-1%	12-2029	60	R1	18.18	7.81	-1%	12-2029	60	R1	18.18	7.81	-1%	12-2029	60	R1	18.18	7.81	-1%
<i>Total</i>																							
Total Simple Cycle and Peaker Productic																							
Solar Production Plant																							
<i>Desoto Solar</i>																							
341.80	Structures and Improvements	6-2039		SQ	0%	6-2039		SQ	28.40	17.51	0%	6-2044		SQ	33.40	22.49	0%	6-2044		SQ	33.40	22.49	0%
343.80	Prime Movers - Solar	6-2039		SQ	0%	6-2039	50	R2.5	28.73	16.76	0%	6-2044	50	R2.5	32.99	21.12	0%	6-2044	50	R2.5	32.99	21.12	0%
345.80	Accessory Electric Equipment	6-2039		SQ	0%	6-2039		SQ	29.94	17.52	0%	6-2044		SQ	34.88	22.48	0%	6-2044		SQ	34.88	22.48	0%
<i>Total</i>																							
<i>Space Coast Solar</i>																							
341.80	Structures and Improvements	6-2040		SQ	0%	6-2040		SQ	30.00	18.52	0%	6-2045		SQ	34.96	23.48	0%	6-2045		SQ	34.96	23.48	0%
343.80	Prime Movers - Solar	6-2040		SQ	0%	6-2040	50	R2.5	28.74	17.71	0%	6-2045	50	R2.5	33.00	22.06	0%	6-2045	50	R2.5	33.00	22.06	0%
345.80	Accessory Electric Equipment	6-2040		SQ	0%	6-2040		SQ	30.00	18.52	0%	6-2045		SQ	34.96	23.48	0%	6-2045		SQ	34.96	23.48	0%
<i>Total</i>																							
<i>Martin Solar</i>																							
341.80	Structures and Improvements	6-2045		SQ	0%	6-2045		SQ	34.57	23.48	0%	6-2050		SQ	39.62	28.50	0%	6-2050		SQ	39.62	28.50	0%
343.80	Prime Movers - Solar	6-2045		SQ	0%	6-2045	50	R2.5	32.47	22.11	0%	6-2050	50	R2.5	36.42	26.14	0%	6-2050	50	R2.5	36.42	26.14	0%
345.80	Accessory Electric Equipment	6-2045		SQ	0%	6-2045		SQ	34.75	23.48	0%	6-2050		SQ	39.80	28.50	0%	6-2050		SQ	39.80	28.50	0%
346.80	Miscellaneous Power Plant Equip	6-2045		SQ	0%	6-2045		SQ	27.14	23.52	0%	6-2050		SQ	32.16	28.54	0%	6-2050		SQ	32.16	28.54	0%
<i>Total</i>																							
<i>Babcock Ranch Solar</i>																							
341.80	Structures and Improvements	6-2046		SQ	0%	6-2046		SQ	29.66	24.52	0%	6-2051		SQ	34.61	29.48	0%	6-2051		SQ	34.61	29.48	0%

Florida Power & Light Company
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 Using Estimated Plant Balances as of December 31, 2021

Account	Description	Current Approved				Allis NWA-1 Proposal						Ferguson KF-3(B) Proposal						OPC Proposed					
		Average Year of Final Retirement	Projection Life Years	Survivor Curve	Future Net Salvage Percent	Average Year of Final Retirement	Projection Life Years	Survivor Curve	Average Service Life Years	Average Remaining Life Years	Future Net Salvage Percent	Average Year of Final Retirement	Projection Life Years	Survivor Curve	Average Service Life Years	Average Remaining Life Years	Future Net Salvage Percent	Average Year of Final Retirement	Projection Life Years	Survivor Curve	Average Service Life Years	Average Remaining Life Years	Future Net Salvage Percent
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(G)	(H)	(I)	(J)	(K)	(L)	(O)	(N)	(O)	(P)	(Q)	(R)
<i>Indian River Solar</i>																							
341.80	Structures and Improvements	6-2048		SQ	0%	6-2048		SQ	30.00	26.53	0%	6-2053		SQ	34.96	31.47	0%	6-2053		SQ	34.96	31.47	0%
343.80	Prime Movers - Solar	6-2048		SQ	0%	6-2048	50	R2.5	28.74	25.35	0%	6-2053	50	R2.5	33.00	29.64	0%	6-2053	50	R2.5	33.00	29.64	0%
345.80	Accessory Electric Equipment	6-2048		SQ	0%	6-2048		SQ	30.00	26.53	0%	6-2053		SQ	34.96	31.47	0%	6-2053		SQ	34.96	31.47	0%
<i>Total</i>																							
<i>Northern Preserve Solar</i>																							
341.80	Structures and Improvements	6-2050		SQ	0%	6-2050		SQ	30.00	28.53	0%	6-2055		SQ	34.97	33.47	0%	6-2055		SQ	34.97	33.47	0%
343.80	Prime Movers - Solar	6-2050		SQ	0%	6-2050	50	R2.5	28.74	27.28	0%	6-2055	50	R2.5	33.00	31.56	0%	6-2055	50	R2.5	33.00	31.56	0%
345.80	Accessory Electric Equipment	6-2050		SQ	0%	6-2050		SQ	30.00	28.53	0%	6-2055		SQ	34.96	33.47	0%	6-2055		SQ	34.96	33.47	0%
<i>Total</i>																							
<i>Echo River Solar</i>																							
341.80	Structures and Improvements	6-2050		SQ	0%	6-2050		SQ	30.00	28.53	0%	6-2055		SQ	34.97	33.47	0%	6-2055		SQ	34.97	33.47	0%
343.80	Prime Movers - Solar	6-2050		SQ	0%	6-2050	50	R2.5	28.74	27.28	0%	6-2055	50	R2.5	33.00	31.56	0%	6-2055	50	R2.5	33.00	31.56	0%
345.80	Accessory Electric Equipment	6-2050		SQ	0%	6-2050		SQ	30.00	28.53	0%	6-2055		SQ	34.97	33.47	0%	6-2055		SQ	34.97	33.47	0%
<i>Total</i>																							
<i>Hibiscus Solar</i>																							
341.80	Structures and Improvements	6-2050		SQ	0%	6-2050		SQ	30.00	28.53	0%	6-2055		SQ	34.96	33.47	0%	6-2055		SQ	34.96	33.47	0%
343.80	Prime Movers - Solar	6-2050		SQ	0%	6-2050	50	R2.5	28.74	27.28	0%	6-2055	50	R2.5	33.00	31.56	0%	6-2055	50	R2.5	33.00	31.56	0%
345.80	Accessory Electric Equipment	6-2050		SQ	0%	6-2050		SQ	30.00	28.53	0%	6-2055		SQ	34.96	33.47	0%	6-2055		SQ	34.96	33.47	0%
<i>Total</i>																							
<i>Osprey Solar</i>																							
341.80	Structures and Improvements	6-2048		SQ	0%	6-2048		SQ	30.00	26.53	0%	6-2053		SQ	34.96	31.47	0%	6-2053		SQ	34.96	31.47	0%
343.80	Prime Movers - Solar	6-2048		SQ	0%	6-2048	50	R2.5	28.73	25.35	0%	6-2053	50	R2.5	33.00	29.65	0%	6-2053	50	R2.5	33.00	29.65	0%
345.80	Accessory Electric Equipment	6-2048		SQ	0%	6-2048		SQ	30.00	26.53	0%	6-2053		SQ	34.96	31.47	0%	6-2053		SQ	34.96	31.47	0%
<i>Total</i>																							
<i>Southfork Solar</i>																							
341.80	Structures and Improvements	6-2049		SQ	0%	6-2049		SQ	28.99	27.49	0%	6-2054		SQ	34.01	32.51	0%	6-2054		SQ	34.01	32.51	0%
343.80	Prime Movers - Solar	6-2049		SQ	0%	6-2049	50	R2.5	27.86	26.41	0%	6-2054	50	R2.5	32.15	30.72	0%	6-2054	50	R2.5	32.15	30.72	0%
345.80	Accessory Electric Equipment	6-2049		SQ	0%	6-2049		SQ	28.99	27.49	0%	6-2054		SQ	34.01	32.51	0%	6-2054		SQ	34.01	32.51	0%
<i>Total</i>																							
<i>Twin Lakes Solar</i>																							
341.80	Structures and Improvements	6-2050		SQ	0%	6-2050		SQ	30.00	28.53	0%	6-2055		SQ	34.97	33.47	0%	6-2055		SQ	34.97	33.47	0%
343.80	Prime Movers - Solar	6-2050		SQ	0%	6-2050	50	R2.5	28.74	27.28	0%	6-2055	50	R2.5	33.00	31.56	0%	6-2055	50	R2.5	33.00	31.56	0%
345.80	Accessory Electric Equipment	6-2050		SQ	0%	6-2050		SQ	30.00	28.53	0%	6-2055		SQ	34.97	33.47	0%	6-2055		SQ	34.97	33.47	0%
<i>Total</i>																							
<i>Blue Heron Solar</i>																							
341.80	Structures and Improvements	6-2050		SQ	0%	6-2050		SQ	30.00	28.53	0%	6-2055		SQ	34.97	33.47	0%	6-2055		SQ	34.97	33.47	0%
343.80	Prime Movers - Solar	6-2050		SQ	0%	6-2050	50	R2.5	28.74	27.28	0%	6-2055	50	R2.5	33.00	31.56	0%	6-2055	50	R2.5	33.00	31.56	0%
345.80	Accessory Electric Equipment	6-2050		SQ	0%	6-2050		SQ	30.00	28.53	0%	6-2055		SQ	34.97	33.47	0%	6-2055		SQ	34.97	33.47	0%
<i>Total</i>																							
<i>Blue Indigo Solar</i>																							
341.80	Structures and Improvements	6-2050		SQ	0%	6-2050		SQ	30.00	28.53	0%	6-2055		SQ	34.95	33.47	0%	6-2055		SQ	34.95	33.47	0%
343.80	Prime Movers - Solar	6-2050		SQ	0%	6-2050	50	R2.5	28.72	27.28	0%	6-2055	50	R2.5	32.99	31.57	0%	6-2055	50	R2.5	32.99	31.57	0%
345.80	Accessory Electric Equipment	6-2050		SQ	0%	6-2050		SQ	30.00	28.53	0%	6-2055		SQ	34.95	33.47	0%	6-2055		SQ	34.95	33.47	0%
<i>Total</i>																							
<i>Blue Springs Solar</i>																							
341.80	Structures and Improvements	6-2051		SQ	0%	6-2051		SQ	30.00	29.53	0%	6-2056		SQ	34.97	34.47	0%	6-2056		SQ	34.97	34.47	0%
343.80	Prime Movers - Solar	6-2051		SQ	0%	6-2051	50	R2.5	28.74	28.25	0%	6-2056	50	R2.5	33.00	32.52	0%	6-2056	50	R2.5	33.00	32.52	0%
345.80	Accessory Electric Equipment	6-2051		SQ	0%	6-2051		SQ	30.00	29.53	0%	6-2056		SQ	34.97	34.47	0%	6-2056		SQ	34.97	34.47	0%
<i>Total</i>																							
<i>Cotton Creek Solar</i>																							
341.80	Structures and Improvements	6-2051		SQ	0%	6-2051		SQ	30.00	29.53	0%	6-2056		SQ	34.96	34.47	0%	6-2056		SQ	34.96	34.47	0%

Florida Power & Light Company
Table 3: Current and Proposed Parameters
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	Current Approved				Allis NWA-1 Proposal						Ferguson KF-3(B) Proposal						OPC Proposed					
		Average	Projection	Survivor	Future	Average	Projection	Survivor	Average	Average	Future	Average	Projection	Survivor	Average	Average	Future	Average	Projection	Survivor	Average	Average	Future
		Year of Final Retirement	Life Years	Curve	Net Salvage Percent	Year of Final Retirement	Life Years	Curve	Service Life Years	Remaining Life Years	Net Salvage Percent	Year of Final Retirement	Life Years	Curve	Service Life Years	Remaining Life Years	Net Salvage Percent	Year of Final Retirement	Life Years	Curve	Service Life Years	Remaining Life Years	Net Salvage Percent
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(G)	(H)	(I)	(J)	(K)	(L)	(O)	(N)	(O)	(P)	(Q)	(R)
343.80	Prime Movers - Solar	6-2051		SQ	0%	6-2051	50	R2.5	28.74	28.25	0%	6-2056	50	R2.5	33.00	32.52	0%	6-2056	50	R2.5	33.00	32.52	0%
345.80	Accessory Electric Equipment	6-2051		SQ	0%	6-2051		SQ	30.00	29.53	0%	6-2056		SQ	34.97	34.47	0%	6-2056		SQ	34.97	34.47	0%
<i>Total</i>																							
<i>Cattle Ranch Solar</i>																							
341.80	Structures and Improvements	6-2050		SQ	0%	6-2050		SQ	30.00	28.53	0%	6-2055		SQ	34.96	33.47	0%	6-2055		SQ	34.96	33.47	0%
343.80	Prime Movers - Solar	6-2050		SQ	0%	6-2050	50	R2.5	28.73	27.28	0%	6-2055	50	R2.5	33.00	31.56	0%	6-2055	50	R2.5	33.00	31.56	0%
345.80	Accessory Electric Equipment	6-2050		SQ	0%	6-2050		SQ	30.00	28.53	0%	6-2055		SQ	34.96	33.47	0%	6-2055		SQ	34.96	33.47	0%
<i>Total</i>																							
<i>Okeechobee Solar</i>																							
341.80	Structures and Improvements	6-2050		SQ	0%	6-2050		SQ	30.00	28.53	0%	6-2055		SQ	34.97	33.47	0%	6-2055		SQ	34.97	33.47	0%
343.80	Prime Movers - Solar	6-2050		SQ	0%	6-2050	50	R2.5	28.74	27.28	0%	6-2055	50	R2.5	33.00	31.56	0%	6-2055	50	R2.5	33.00	31.56	0%
345.80	Accessory Electric Equipment	6-2050		SQ	0%	6-2050		SQ	30.00	28.53	0%	6-2055		SQ	34.97	33.47	0%	6-2055		SQ	34.97	33.47	0%
<i>Total</i>																							
<i>Nassau Solar</i>																							
341.80	Structures and Improvements	6-2050		SQ	0%	6-2050		SQ	30.00	28.53	0%	6-2055		SQ	34.96	33.47	0%	6-2055		SQ	34.96	33.47	0%
343.80	Prime Movers - Solar	6-2050		SQ	0%	6-2050	50	R2.5	28.74	27.28	0%	6-2055	50	R2.5	33.00	31.56	0%	6-2055	50	R2.5	33.00	31.56	0%
345.80	Accessory Electric Equipment	6-2050		SQ	0%	6-2050		SQ	30.00	28.53	0%	6-2055		SQ	34.96	33.47	0%	6-2055		SQ	34.96	33.47	0%
<i>Total</i>																							
<i>Union Springs Solar</i>																							
341.80	Structures and Improvements	6-2050		SQ	0%	6-2050		SQ	30.00	28.53	0%	6-2055		SQ	34.97	33.47	0%	6-2055		SQ	34.97	33.47	0%
343.80	Prime Movers - Solar	6-2050		SQ	0%	6-2050	50	R2.5	28.74	27.28	0%	6-2055	50	R2.5	33.00	31.56	0%	6-2055	50	R2.5	33.00	31.56	0%
345.80	Accessory Electric Equipment	6-2050		SQ	0%	6-2050		SQ	30.00	28.53	0%	6-2055		SQ	34.97	33.47	0%	6-2055		SQ	34.97	33.47	0%
<i>Total</i>																							
<i>Sunshine Gateway Solar</i>																							
341.80	Structures and Improvements	6-2049		SQ	0%	6-2049		SQ	30.00	27.53	0%	6-2054		SQ	34.96	32.47	0%	6-2054		SQ	34.96	32.47	0%
343.80	Prime Movers - Solar	6-2049		SQ	0%	6-2049	50	R2.5	28.74	26.32	0%	6-2054	50	R2.5	33.00	30.60	0%	6-2054	50	R2.5	33.00	30.60	0%
345.80	Accessory Electric Equipment	6-2049		SQ	0%	6-2049		SQ	30.00	27.53	0%	6-2054		SQ	34.96	32.47	0%	6-2054		SQ	34.96	32.47	0%
<i>Total</i>																							
<i>Ibis Solar</i>																							
341.80	Structures and Improvements	6-2049		SQ	0%	6-2049		SQ	30.00	27.53	0%	6-2054		SQ	34.96	32.47	0%	6-2054		SQ	34.96	32.47	0%
343.80	Prime Movers - Solar	6-2049		SQ	0%	6-2049	50	R2.5	28.74	26.32	0%	6-2054	50	R2.5	33.00	30.60	0%	6-2054	50	R2.5	33.00	30.60	0%
345.80	Accessory Electric Equipment	6-2049		SQ	0%	6-2049		SQ	30.00	27.53	0%	6-2054		SQ	34.96	32.47	0%	6-2054		SQ	34.96	32.47	0%
<i>Total</i>																							
<i>Sweetbay Solar</i>																							
341.80	Structures and Improvements	6-2050		SQ	0%	6-2050		SQ	30.00	28.53	0%	6-2055		SQ	34.96	33.47	0%	6-2055		SQ	34.96	33.47	0%
343.80	Prime Movers - Solar	6-2050		SQ	0%	6-2050	50	R2.5	28.74	27.28	0%	6-2055	50	R2.5	33.00	31.56	0%	6-2055	50	R2.5	33.00	31.56	0%
345.80	Accessory Electric Equipment	6-2050		SQ	0%	6-2050		SQ	30.00	28.53	0%	6-2055		SQ	34.96	33.47	0%	6-2055		SQ	34.96	33.47	0%
<i>Total</i>																							
<i>Trailside Solar</i>																							
341.80	Structures and Improvements	6-2050		SQ	0%	6-2050		SQ	30.00	28.53	0%	6-2055		SQ	34.96	33.47	0%	6-2055		SQ	34.96	33.47	0%
343.80	Prime Movers - Solar	6-2050		SQ	0%	6-2050	50	R2.5	28.74	27.28	0%	6-2055	50	R2.5	33.00	31.56	0%	6-2055	50	R2.5	33.00	31.56	0%
345.80	Accessory Electric Equipment	6-2050		SQ	0%	6-2050		SQ	30.00	28.53	0%	6-2055		SQ	34.96	33.47	0%	6-2055		SQ	34.96	33.47	0%
<i>Total</i>																							
<i>Krome Solar</i>																							
341.80	Structures and Improvements	6-2049		SQ	0%	6-2049		SQ	30.00	27.53	0%	6-2054		SQ	34.96	32.47	0%	6-2054		SQ	34.96	32.47	0%
343.80	Prime Movers - Solar	6-2049		SQ	0%	6-2049	50	R2.5	28.74	26.32	0%	6-2054	50	R2.5	33.00	30.60	0%	6-2054	50	R2.5	33.00	30.60	0%
345.80	Accessory Electric Equipment	6-2049		SQ	0%	6-2049		SQ	30.00	27.53	0%	6-2054		SQ	34.96	32.47	0%	6-2054		SQ	34.96	32.47	0%
<i>Total</i>																							
<i>Sabal Palm Solar</i>																							
341.80	Structures and Improvements	6-2051		SQ	0%	6-2051		SQ	30.00	29.53	0%	6-2056		SQ	34.97	34.47	0%	6-2056		SQ	34.97	34.47	0%
343.80	Prime Movers - Solar	6-2051		SQ	0%	6-2051	50	R2.5	28.74	28.25	0%	6-2056	50	R2.5	33.00	32.52	0%	6-2056	50	R2.5	33.00	32.52	0%
345.80	Accessory Electric Equipment	6-2051		SQ	0%	6-2051		SQ	30.00	29.53	0%	6-2056		SQ	34.97	34.47	0%	6-2056		SQ	34.97	34.47	0%
<i>Total</i>																							

Florida Power & Light Company
 Table 3: Current and Proposed Parameters
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	Current Approved				Allis NWA-1 Proposal						Ferguson KF-3(B) Proposal						OPC Proposed					
		Average Year of Final Retirement	Projection Life Years	Survivor Curve	Future Net Salvage Percent	Average Year of Final Retirement	Projection Life Years	Survivor Curve	Average Service Life Years	Average Remaining Life Years	Future Net Salvage Percent	Average Year of Final Retirement	Projection Life Years	Survivor Curve	Average Service Life Years	Average Remaining Life Years	Future Net Salvage Percent	Average Year of Final Retirement	Projection Life Years	Survivor Curve	Average Service Life Years	Average Remaining Life Years	Future Net Salvage Percent
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(G)	(H)	(I)	(J)	(K)	(L)	(O)	(N)	(O)	(P)	(Q)	(R)
<i>Discovery Solar Energy Center</i>																							
341.80	Structures and Improvements	6-2051		SQ	0%	6-2051		SQ	30.00	29.53	0%	6-2056		SQ	34.96	34.47	0%	6-2056		SQ	34.96	34.47	0%
343.80	Prime Movers - Solar	6-2051		SQ	0%	6-2051	50	R2.5	28.74	28.25	0%	6-2056	50	R2.5	33.00	32.52	0%	6-2056	50	R2.5	33.00	32.52	0%
345.80	Accessory Electric Equipment	6-2051		SQ	0%	6-2051		SQ	30.00	29.53	0%	6-2056		SQ	34.97	34.47	0%	6-2056		SQ	34.97	34.47	0%
<i>Total</i>																							
<i>Rodeo Solar Energy Center</i>																							
341.80	Structures and Improvements	6-2051		SQ	0%	6-2051		SQ	30.00	29.53	0%	6-2056		SQ	34.96	34.47	0%	6-2056		SQ	34.96	34.47	0%
343.80	Prime Movers - Solar	6-2051		SQ	0%	6-2051	50	R2.5	28.74	28.25	0%	6-2056	50	R2.5	33.00	32.52	0%	6-2056	50	R2.5	33.00	32.52	0%
345.80	Accessory Electric Equipment	6-2051		SQ	0%	6-2051		SQ	30.00	29.53	0%	6-2056		SQ	34.97	34.47	0%	6-2056		SQ	34.97	34.47	0%
<i>Total</i>																							
<i>Magnolia Springs Solar</i>																							
341.80	Structures and Improvements	6-2050		SQ	0%	6-2050		SQ	30.00	28.53	0%	6-2055		SQ	34.94	33.47	0%	6-2055		SQ	34.94	33.47	0%
343.80	Prime Movers - Solar	6-2050		SQ	0%	6-2050	50	R2.5	28.71	27.28	0%	6-2055	50	R2.5	32.98	31.57	0%	6-2055	50	R2.5	32.98	31.57	0%
345.80	Accessory Electric Equipment	6-2050		SQ	0%	6-2050		SQ	30.00	28.53	0%	6-2055		SQ	34.94	33.47	0%	6-2055		SQ	34.94	33.47	0%
<i>Total</i>																							
<i>Egret Solar</i>																							
341.80	Structures and Improvements	6-2050		SQ	0%	6-2050		SQ	30.00	28.53	0%	6-2055		SQ	34.97	33.47	0%	6-2055		SQ	34.97	33.47	0%
343.80	Prime Movers - Solar	6-2050		SQ	0%	6-2050	50	R2.5	28.74	27.28	0%	6-2055	50	R2.5	33.00	31.56	0%	6-2055	50	R2.5	33.00	31.56	0%
345.80	Accessory Electric Equipment	6-2050		SQ	0%	6-2050		SQ	30.00	28.53	0%	6-2055		SQ	34.96	33.47	0%	6-2055		SQ	34.96	33.47	0%
<i>Total</i>																							
<i>Pelican Solar</i>																							
341.80	Structures and Improvements	6-2051		SQ	0%	6-2051		SQ	30.00	29.53	0%	6-2056		SQ	34.97	34.47	0%	6-2056		SQ	34.97	34.47	0%
343.80	Prime Movers - Solar	6-2051		SQ	0%	6-2051	50	R2.5	28.74	28.25	0%	6-2056	50	R2.5	33.00	32.52	0%	6-2056	50	R2.5	33.00	32.52	0%
345.80	Accessory Electric Equipment	6-2051		SQ	0%	6-2051		SQ	30.00	29.53	0%	6-2056		SQ	34.97	34.47	0%	6-2056		SQ	34.97	34.47	0%
<i>Total</i>																							
<i>Lakeside Solar</i>																							
341.80	Structures and Improvements	6-2050		SQ	0%	6-2050		SQ	30.00	28.53	0%	6-2055		SQ	34.97	33.47	0%	6-2055		SQ	34.97	33.47	0%
343.80	Prime Movers - Solar	6-2050		SQ	0%	6-2050	50	R2.5	28.74	27.28	0%	6-2055	50	R2.5	33.00	31.56	0%	6-2055	50	R2.5	33.00	31.56	0%
345.80	Accessory Electric Equipment	6-2050		SQ	0%	6-2050		SQ	30.00	28.53	0%	6-2055		SQ	34.97	33.47	0%	6-2055		SQ	34.97	33.47	0%
<i>Total</i>																							
<i>Palm Bay Solar</i>																							
341.80	Structures and Improvements	6-2051		SQ	0%	6-2051		SQ	30.00	29.53	0%	6-2056		SQ	34.96	34.47	0%	6-2056		SQ	34.96	34.47	0%
343.80	Prime Movers - Solar	6-2051		SQ	0%	6-2051	50	R2.5	28.74	28.25	0%	6-2056	50	R2.5	33.00	32.52	0%	6-2056	50	R2.5	33.00	32.52	0%
345.80	Accessory Electric Equipment	6-2051		SQ	0%	6-2051		SQ	30.00	29.53	0%	6-2056		SQ	34.97	34.47	0%	6-2056		SQ	34.97	34.47	0%
<i>Total</i>																							
<i>Willow Solar</i>																							
341.80	Structures and Improvements	6-2051		SQ	0%	6-2051		SQ	30.00	29.53	0%	6-2056		SQ	34.97	34.47	0%	6-2056		SQ	34.97	34.47	0%
343.80	Prime Movers - Solar	6-2051		SQ	0%	6-2051	50	R2.5	28.74	28.25	0%	6-2056	50	R2.5	33.00	32.52	0%	6-2056	50	R2.5	33.00	32.52	0%
345.80	Accessory Electric Equipment	6-2051		SQ	0%	6-2051		SQ	30.00	29.53	0%	6-2056		SQ	34.97	34.47	0%	6-2056		SQ	34.97	34.47	0%
<i>Total</i>																							
<i>Orange Blossom</i>																							
341.80	Structures and Improvements	6-2051		SQ	0%	6-2051		SQ	30.00	29.53	0%	6-2056		SQ	34.96	34.47	0%	6-2056		SQ	34.96	34.47	0%
343.80	Prime Movers - Solar	6-2051		SQ	0%	6-2051	50	R2.5	28.74	28.25	0%	6-2056	50	R2.5	33.00	32.52	0%	6-2056	50	R2.5	33.00	32.52	0%
345.80	Accessory Electric Equipment	6-2051		SQ	0%	6-2051		SQ	30.00	29.53	0%	6-2056		SQ	34.97	34.47	0%	6-2056		SQ	34.97	34.47	0%
<i>Total</i>																							
<i>Fort Drum Solar</i>																							
341.80	Structures and Improvements	6-2051		SQ	0%	6-2051		SQ	30.00	29.53	0%	6-2056		SQ	34.97	34.47	0%	6-2056		SQ	34.97	34.47	0%
343.80	Prime Movers - Solar	6-2051		SQ	0%	6-2051	50	R2.5	28.74	28.25	0%	6-2056	50	R2.5	33.00	32.52	0%	6-2056	50	R2.5	33.00	32.52	0%
345.80	Accessory Electric Equipment	6-2051		SQ	0%	6-2051		SQ	30.00	29.53	0%	6-2056		SQ	34.96	34.47	0%	6-2056		SQ	34.96	34.47	0%
<i>Total</i>																							
<i>Voluntary Solar Partnership</i>																							
341.80	Structures and Improvements	6-2048		SQ	0%	6-2048		SQ	31.16	26.54	0%	6-2053		SQ	36.14	31.53	0%	6-2053		SQ	36.14	31.53	0%

Florida Power & Light Company
 Table 3: Current and Proposed Parameters
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	Current Approved				Allis NWA-1 Proposal						Ferguson KF-3(B) Proposal						OPC Proposed					
		Average Year of Final Retirement	Projection Life Years	Survivor Curve	Future Net Salvage Percent	Average Year of Final Retirement	Projection Life Years	Survivor Curve	Average Service Life Years	Average Remaining Life Years	Future Net Salvage Percent	Average Year of Final Retirement	Projection Life Years	Survivor Curve	Average Service Life Years	Average Remaining Life Years	Future Net Salvage Percent	Average Year of Final Retirement	Projection Life Years	Survivor Curve	Average Service Life Years	Average Remaining Life Years	Future Net Salvage Percent
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(G)	(H)	(I)	(J)	(K)	(L)	(O)	(N)	(O)	(P)	(Q)	(R)
343.80	Prime Movers - Solar	6-2048		SQ	0%	6-2048	50	R2.5	27.95	25.43	0%	6-2053	50	R2.5	32.26	29.75	0%	6-2053	50	R2.5	32.26	29.75	0%
345.80	Accessory Electric Equipment	6-2048		SQ	0%	6-2048		SQ	29.02	26.52	0%	6-2053		SQ	34.02	31.51	0%	6-2053		SQ	34.02	31.51	0%
<i>Total</i>																							
<i>C & I Solar Partnership</i>																							
343.80	Prime Movers - Solar	6-2046		SQ	0%	6-2046	50	R2.5	28.71	23.43	0%	6-2051	50	R2.5	32.98	27.74	0%	6-2051	50	R2.5	32.98	27.74	0%
345.80	Accessory Electric Equipment	6-2046		SQ	0%	6-2046		SQ	30.00	24.52	0%	6-2051		SQ	34.95	29.47	0%	6-2051		SQ	34.95	29.47	0%
<i>Total</i>																							
<i>New Solar 2021</i>																							
341.80	Structures and Improvements	6-2051		SQ	0%	6-2051		SQ	30.00	29.53	0%	6-2056		SQ	34.97	34.47	0%	6-2056		SQ	34.97	34.47	0%
343.80	Prime Movers - Solar	6-2051		SQ	0%	6-2051	50	R2.5	28.74	28.25	0%	6-2056	50	R2.5	33.00	32.52	0%	6-2056	50	R2.5	33.00	32.52	0%
345.80	Accessory Electric Equipment	6-2051		SQ	0%	6-2051		SQ	30.00	29.53	0%	6-2056		SQ	34.97	34.47	0%	6-2056		SQ	34.97	34.47	0%
<i>Total</i>																							

Florida Power & Light Company
 Table 4: Calculation of Weighted Net Salvage Percent for Generation Plant
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	Terminal Retirements				Interim Retirements				Total	Total	Estimated
		Retirements (\$)	Net Salvage (\$)	Percent of Total Retire	Net Salvage (%)	Retirements (\$)	Net Salvage (%)	Net Salvage (\$)	Percent of Total Retire	Net Salvage (\$)	Retirements	Net Salvage (%)
	(1)	(2)	(3)	(4)=(2)/(1)	(5)=(3)/(2)	(6)	(7)	(8)=(6)x(7)	(9)=(6)/(1)	(10)=(3)+(8)	(11)=(2)+(6)	(12)=(10)/(11)
Other Production Plant												
Combined Cycle Production Plant												
341.00	Structures and Improvements	1,166,880,224		80%	0%	269,903,039	-25%	67,475,760	18%	67,475,760	1,436,783,263	-5%
342.00	Fuel Holders, Producers, and Accessories	208,231,937		70%	0%	83,666,810	-5%	4,183,341	28%	4,183,341	291,898,748	-1%
343.00	Prime Movers - General	3,807,226,936		65%	0%	2,076,996,818	0%	0	35%	0	5,884,223,754	0%
343.21	Prime Movers - Capital Spare Parts	7,255,566		0%	0%	3,080,649,703	40%	(1,232,259,881)	100%	(1,232,259,881)	3,087,905,269	40%
344.00	Generators	706,746,936		79%	0%	187,434,995	-25%	46,858,749	21%	46,858,749	894,181,931	-5%
345.00	Accessory Electric Equipment	742,386,389		75%	0%	244,499,663	-10%	24,449,966	25%	24,449,966	986,886,053	-2%
346.00	Miscellaneous Power Plant Equip	111,157,536		75%	0%	36,304,419	-5%	1,815,221	25%	1,815,221	147,461,956	-1%
	Total Combined Cycle Production Plant	6,749,885,525	0	53%	0%	5,979,455,448	-18%	(1,087,476,845)	47%	(1,087,476,845)	12,729,340,973	9%

Florida Power & Light Company
 Calculation of Annual Whole Life Accrual Rate
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	12/31/21 Plant in Service	Future		Total Annual	
			Net Salvage Percent	Service Life	Calculated Accrual Rate	Accrual Amount
(A)	(B)	(C)	(D)	(E)	(F)=(1-(D))/(E)	(G)=(C)*(F)
Steam Production Plant						
Total Steam Production Plant						
311.00	Structures and Improvements	213,362,210			3.21%	6,847,589
312.00	Boiler Plant Equipment	719,461,323			4.23%	30,460,417
314.00	Turbogenerator Units	261,256,830			4.09%	10,694,043
315.00	Accessory Electric Equipment	188,877,109			3.84%	7,253,905
316.00	Miscellaneous Power Plant Equip	13,041,265			3.20%	416,928
	Total Steam Production Plant	1,395,998,737			3.99%	55,672,882
Nuclear Production Plant						
Total Nuclear Production Plant						
321.00	Structures and Improvements	1,734,511,914			2.04%	35,376,866
322.00	Reactor Plant Equipment	3,477,042,215			2.41%	83,917,056
323.00	Turbogenerator Units	2,323,862,585			2.88%	66,814,762
324.00	Accessory Electric Equipment	800,498,890			2.00%	16,007,565
325.00	Miscellaneous Power Plant Equip	142,873,836			2.78%	3,974,413
	Total Nuclear Production Plant	8,478,789,439			2.43%	206,090,662
Other Production Plant						
Combined Cycle Production Plant						
341.00	Structures and Improvements	1,467,039,929			2.63%	38,521,438
342.00	Fuel Holders, Producers, and Accessories	303,886,691			2.74%	8,336,525
343.00	Prime Movers - General	5,920,821,156			3.12%	184,961,294
343.21	Prime Movers - Capital Spare Parts	3,143,424,927			6.61%	207,739,086
344.00	Generators	904,658,791			2.84%	25,675,214
345.00	Accessory Electric Equipment	1,000,712,601			2.68%	26,833,063
346.00	Miscellaneous Power Plant Equip	149,118,996			2.73%	4,076,009
	Total Combined Cycle Production Plant	12,889,663,091			3.85%	496,142,628
Simple Cycle and Peaker Production Plant						
341.00	Structures and Improvements	110,854,356			3.06%	3,396,132
342.00	Fuel Holders, Producers, and Accessories	143,773,021			2.90%	4,175,151
343.00	Prime Movers - General	298,680,437			3.53%	10,550,118
343.22	Prime Movers - Capital Spare Parts	351,758,270			2.72%	9,585,344
344.00	Generators	145,007,181			3.17%	4,596,060
345.00	Accessory Electric Equipment	119,219,809			3.20%	3,818,369
346.00	Miscellaneous Power Plant Equip	3,403,808			2.94%	100,227
	Total Simple Cycle and Peaker Productic	1,172,696,883			3.09%	36,221,401
Solar Production Plant						
341.80	Structures and Improvements	416,363,297			2.85%	11,857,412
343.80	Prime Movers - Solar	3,830,573,925			3.00%	115,027,000
345.80	Accessory Electric Equipment	622,808,335			2.86%	17,817,817
346.80	Miscellaneous Power Plant Equip	57,120			3.11%	1,776
	Total Solar Production Plant	4,869,802,677			2.97%	144,704,005
Energy Storage						
348.00	Energy Storage Equipment	453,716,379	0%	20.0	5.00%	22,685,819
	Total Energy Storage	453,716,379			5.00%	22,685,819
	Total Other Production Plant	19,385,879,029			3.61%	699,753,853
	Total Production Plant	29,260,667,205			3.29%	961,517,397

Florida Power & Light Company
 Calculation of Annual Whole Life Accrual Rate
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Account	Description	12/31/21 Plant in Service	Future Net Salvage Percent	Service Life	Total Annual	
					Calculated Accrual Rate	Accrual Amount
(A)	(B)	(C)	(D)	(E)	(F)=(1-(D))/(E)	(G)=(C)*(F)
Transmission Plant						
350.20	Easements	271,402,574	0%	75.0	1.33%	3,618,701
352.00	Structures and Improvements	343,077,022	-15%	70.0	1.64%	5,636,265
353.00	Station Equipment	2,928,897,434	0%	41.0	2.44%	71,436,523
353.10	Station Equipment - Step-Up Transformer	483,088,284	0%	30.0	3.33%	16,102,943
354.00	Towers and Fixtures	167,917,205	-25%	65.0	1.92%	3,229,177
355.00	Poles and Fixtures	2,338,863,733	-50%	60.0	2.50%	58,471,593
356.00	Overhead Conductors and Devices	1,515,639,748	-50%	60.0	2.50%	37,890,994
357.00	Underground Conduit	157,775,772	0%	65.0	1.54%	2,427,320
358.00	Underground Conductors and Devices	205,572,397	-20%	65.0	1.85%	3,795,183
359.00	Roads and Trails	133,034,358	-10%	75.0	1.47%	1,951,171
Total Transmission Plant		8,545,268,527			2.39%	204,559,869
Distribution Plant						
361.00	Structures and Improvements	363,420,972	-15%	70.0	1.64%	5,970,487
362.00	Station Equipment	3,025,803,566	-10%	49.0	2.24%	67,926,203
363.00	Storage Battery Equipment	4,250,951	0%	20.0	5.00%	212,548
364.10	Poles, Towers, and Fixtures - Wood	1,791,157,643	-90%	40.0	4.75%	85,079,988
364.20	Poles, Towers, and Fixtures - Concrete	1,666,735,268	-90%	50.0	3.80%	63,335,940
365.00	Overhead Conductors and Devices	4,102,150,836	-60%	55.0	2.91%	119,335,297
366.60	Underground Conduit - Duct System	2,294,405,710	0%	70.0	1.43%	32,777,224
366.70	Underground Conduit - Direct Buried	121,915,197	0%	55.0	1.82%	2,216,640
367.60	Underground Conductors and Devices - D	2,802,292,502	-5%	44.0	2.39%	66,872,889
367.70	Underground Conductors and Devices - D	916,624,605	0%	40.0	2.50%	22,915,615
368.00	Line Transformers	3,493,242,494	-15%	40.0	2.88%	100,430,722
369.10	Services - Overhead	419,369,727	-100%	56.0	3.57%	14,977,490
369.60	Services - Underground	1,365,020,244	-15%	55.0	2.09%	28,541,332
370.00	Meters	158,265,169	-20%	40.0	3.00%	4,747,955
370.10	Meters - AMI	838,456,573	-20%	20.0	6.00%	50,307,394
371.00	Installations on Customers' Premises	105,497,866	-10%	30.0	3.67%	3,868,255
371.40	Electric Vehicle Chargers	10,589,732	0%	15.0	6.67%	705,982
373.00	Street Lighting and Signal Systems	777,697,220	-10%	30.0	3.67%	28,515,565
Total Distribution Plant		24,256,896,274			2.88%	698,737,527
General Plant						
390.00	Structures and Improvements	795,906,054	-5%	60.0	1.75%	13,928,356
392.10	Automobiles	16,848,883	20%	7.0	11.43%	1,925,587
392.20	Light Trucks	80,399,479	20%	9.0	8.89%	7,146,620
392.30	Heavy Trucks	406,416,668	20%	13.0	6.15%	25,010,257
392.40	Tractor Trailers	4,637,374	20%	9.0	8.89%	412,211
392.90	Trailers	38,444,581	20%	20.0	4.00%	1,537,783
396.10	Power Operated Equipment	6,977,625	20%	13.0	6.15%	429,392
397.80	Communication Equipment - Fiber Optics	77,992,649	0%	25.0	4.00%	3,119,706
Total General Plant		1,427,623,313			3.75%	53,509,912
Total Transmission, Distribution, and General Plant		34,229,788,115			2.80%	956,807,308
TOTAL DEPRECIABLE PLANT		63,490,455,320			3.02%	1,918,324,705

Florida Power & Light Company
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Account (A)	Description (B)	12/31/21 Plant in Service (C)	Future		Total Annual	
			Salvage Percent (D)	Service Life (E)	Calculated Accrual Rate (F)=(1-(D))/(E)	Accrual Amount (G)=(C)*(F)
Steam Production Plant						
Crist Steam Plant						
<i>Crist Common</i>						
311.00	Structures and Improvements	157,804,657	-2%	30.0	3.40%	5,367,909
312.00	Boiler Plant Equipment	94,244,191	-2%	20.5	4.97%	4,679,746
314.00	Turbogenerator Units	28,056,791	-1%	30.0	3.37%	945,116
315.00	Accessory Electric Equipment	103,472,549	-1%	26.9	3.76%	3,889,281
316.00	Miscellaneous Power Plant Equip	5,914,170	-1%	24.5	4.12%	243,746
	Total	389,492,359			3.88%	15,125,798
<i>Crist Unit 4</i>						
311.00	Structures and Improvements		0%	0.0	0.00%	0
312.00	Boiler Plant Equipment	23,900,620	-2%	13.3	7.69%	1,839,130
314.00	Turbogenerator Units	11,280,476	-1%	13.4	7.54%	850,528
315.00	Accessory Electric Equipment	3,722,387	-1%	19.0	5.32%	197,985
316.00	Miscellaneous Power Plant Equip		0%	0.0	0.00%	0
	Total	38,903,483			7.42%	2,887,643
<i>Crist Unit 5</i>						
311.00	Structures and Improvements		0%	0.0	0.00%	0
312.00	Boiler Plant Equipment	25,834,053	-2%	16.2	6.31%	1,629,837
314.00	Turbogenerator Units	14,821,431	-1%	13.2	7.64%	1,132,566
315.00	Accessory Electric Equipment	4,162,197	-1%	18.3	5.51%	229,423
316.00	Miscellaneous Power Plant Equip		0%	0.0	0.00%	0
	Total	44,817,681			6.68%	2,991,826
<i>Crist Unit 6</i>						
311.00	Structures and Improvements		0%	0.0	0.00%	0
312.00	Boiler Plant Equipment	144,222,333	-2%	20.3	5.03%	7,258,659
314.00	Turbogenerator Units	57,568,931	-1%	22.2	4.55%	2,619,216
315.00	Accessory Electric Equipment	33,319,870	-1%	22.0	4.59%	1,530,486
316.00	Miscellaneous Power Plant Equip		0%	0.0	0.00%	0
	Total	235,111,133			4.85%	11,408,361
<i>Crist Unit 7</i>						
311.00	Structures and Improvements		0%	0.0	0.00%	0
312.00	Boiler Plant Equipment	157,175,682	-2%	23.8	4.29%	6,738,285
314.00	Turbogenerator Units	102,954,877	-1%	26.2	3.86%	3,975,603
315.00	Accessory Electric Equipment	27,606,672	-1%	28.5	3.54%	977,626
316.00	Miscellaneous Power Plant Equip		0%	0.0	0.00%	0
	Total	287,737,230			4.06%	11,691,514
	Total Crist Steam Plant	996,061,886			4.43%	44,105,142
Scherer Steam Plant						
<i>Scherer Common</i>						
311.00	Structures and Improvements	30,228,391	-2%	33.0	3.09%	934,638
312.00	Boiler Plant Equipment	53,962,734	-2%	30.7	3.32%	1,790,309
314.00	Turbogenerator Units	1,506,946	-1%	33.3	3.03%	45,682
315.00	Accessory Electric Equipment	2,455,938	-1%	32.2	3.14%	77,041
316.00	Miscellaneous Power Plant Equip	6,302,833	-1%	41.6	2.43%	153,170
	Total	94,456,843			3.18%	3,000,840
<i>Scherer Unit 3</i>						
311.00	Structures and Improvements	25,329,161	-2%	47.4	2.15%	545,042
312.00	Boiler Plant Equipment	220,121,711	-2%	34.4	2.96%	6,524,451
314.00	Turbogenerator Units	45,067,377	-1%	40.4	2.50%	1,125,332
315.00	Accessory Electric Equipment	14,137,497	-1%	40.6	2.49%	352,063
316.00	Miscellaneous Power Plant Equip	824,261	-1%	41.6	2.43%	20,012
	Total	305,480,008			2.80%	8,566,900
	Total Scherer Steam Plant	399,936,851			2.89%	11,567,740
	Total Steam Production Plant	1,395,998,737			3.99%	55,672,882

Florida Power & Light Company
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Account (A)	Description (B)	12/31/21 Plant in Service (C)	Future Net Salvage Percent (D)	Service Life (E)	Total Annual	
					Calculated Accrual Rate (F)=(1-(D))/(E)	Accrual Amount (G)=(C)*(F)
<u>Nuclear Production Plant</u>						
<u>St. Lucie Nuclear Plant</u>						
<i>St. Lucie Common</i>						
321.00	Structures and Improvements	428,283,839	-1%	59.5	1.70%	7,269,438
322.00	Reactor Plant Equipment	53,525,448	-1%	48.2	2.10%	1,121,466
323.00	Turbogenerator Units	15,549,874	2%	38.8	2.52%	392,319
324.00	Accessory Electric Equipment	36,864,433	-3%	61.9	1.67%	613,888
325.00	Miscellaneous Power Plant Equip	23,195,582	-5%	41.6	2.52%	585,531
	<i>Total</i>	<u>557,419,177</u>			<u>1.79%</u>	<u>9,982,642</u>
<i>St. Lucie Unit 1</i>						
321.00	Structures and Improvements	219,004,819	-1%	51.8	1.95%	4,270,160
322.00	Reactor Plant Equipment	924,507,798	-1%	41.7	2.42%	22,394,722
323.00	Turbogenerator Units	447,173,618	2%	35.3	2.77%	12,406,949
324.00	Accessory Electric Equipment	130,121,602	-3%	50.1	2.06%	2,675,347
325.00	Miscellaneous Power Plant Equip	17,674,266	-5%	39.6	2.65%	468,754
	<i>Total</i>	<u>1,738,482,104</u>			<u>2.43%</u>	<u>42,215,932</u>
<i>St. Lucie Unit 2</i>						
321.00	Structures and Improvements	299,078,948	-1%	61.6	1.64%	4,904,415
322.00	Reactor Plant Equipment	1,106,308,676	-1%	47.9	2.11%	23,338,033
323.00	Turbogenerator Units	368,375,231	2%	40.5	2.42%	8,921,387
324.00	Accessory Electric Equipment	210,886,958	-3%	59.9	1.72%	3,624,390
325.00	Miscellaneous Power Plant Equip	26,430,446	-5%	45.2	2.32%	614,201
	<i>Total</i>	<u>2,011,080,259</u>			<u>2.06%</u>	<u>41,402,426</u>
	Total St. Lucie Nuclear Plant	<u>4,306,981,540</u>			<u>2.17%</u>	<u>93,601,000</u>
<u>Turkey Point Nuclear Plant</u>						
<i>Turkey Point Common</i>						
321.00	Structures and Improvements	445,026,799	-1%	42.9	2.35%	10,474,376
322.00	Reactor Plant Equipment	134,184,480	-1%	36.2	2.79%	3,740,716
323.00	Turbogenerator Units	33,394,423	2%	30.6	3.20%	1,070,053
324.00	Accessory Electric Equipment	54,832,779	-3%	49.6	2.08%	1,138,528
325.00	Miscellaneous Power Plant Equip	43,836,326	-5%	35.2	2.98%	1,306,930
	<i>Total</i>	<u>711,274,807</u>			<u>2.49%</u>	<u>17,730,603</u>
<i>Turkey Point Unit 3</i>						
321.00	Structures and Improvements	186,076,891	-1%	40.4	2.50%	4,649,246
322.00	Reactor Plant Equipment	648,686,317	-1%	38.0	2.66%	17,246,601
323.00	Turbogenerator Units	797,201,773	2%	32.2	3.04%	24,269,288
324.00	Accessory Electric Equipment	165,852,717	-3%	46.2	2.23%	3,701,412
325.00	Miscellaneous Power Plant Equip	16,047,826	-5%	32.8	3.20%	513,939
	<i>Total</i>	<u>1,813,865,524</u>			<u>2.78%</u>	<u>50,380,486</u>
<i>Turkey Point Unit 4</i>						
321.00	Structures and Improvements	157,040,616	-1%	41.6	2.43%	3,809,231
322.00	Reactor Plant Equipment	609,829,496	-1%	38.3	2.64%	16,075,518
323.00	Turbogenerator Units	662,167,666	2%	32.8	2.98%	19,754,766
324.00	Accessory Electric Equipment	201,940,401	-3%	48.9	2.11%	4,254,000
325.00	Miscellaneous Power Plant Equip	15,689,389	-5%	34.0	3.09%	485,058
	<i>Total</i>	<u>1,646,667,569</u>			<u>2.70%</u>	<u>44,378,573</u>
	Total Turkey Point Nuclear Plant	<u>4,171,807,899</u>			<u>2.70%</u>	<u>112,489,662</u>
	Total Nuclear Production Plant	<u>8,478,789,439</u>			<u>2.43%</u>	<u>206,090,662</u>
<u>Combined Cycle Production Plant</u>						
<u>Ft. Myers Combined Cycle Plant</u>						
<i>Ft. Myers Common</i>						
341.00	Structures and Improvements	12,586,217	-5%	36.9	2.85%	358,241
342.00	Fuel Holders, Producers, and Accessories	740,848	-1%	55.3	1.83%	13,526
343.00	Prime Movers - General	2,800,164	0%	26.8	3.73%	104,445
343.21	Prime Movers - Capital Spare Parts	31,059,638	40%	9.0	6.67%	2,070,643

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Account (A)	Description (B)	12/31/21 Plant in Service (C)	Future		Total Annual	
			Net Salvage Percent (D)	Service Life (E)	Calculated Accrual Rate (F)=(1-(D))/(E)	Accrual Amount (G)=(C)*(F)
344.00	Generators	215,270	-5%	31.6	3.32%	7,153
345.00	Accessory Electric Equipment	1,356,652	-2%	32.0	3.19%	43,297
346.00	Miscellaneous Power Plant Equip	1,242,399	-1%	33.1	3.05%	37,887
	<i>Total</i>	<u>50,001,189</u>			<u>5.27%</u>	<u>2,635,192</u>
<i>Ft. Myers Unit 2</i>						
341.00	Structures and Improvements	50,997,534	-5%	34.6	3.04%	1,548,956
342.00	Fuel Holders, Producers, and Accessories	5,092,052	-1%	31.0	3.26%	166,063
343.00	Prime Movers - General	491,969,194	0%	28.4	3.52%	17,310,668
343.21	Prime Movers - Capital Spare Parts	399,595,444	40%	9.0	6.67%	26,639,696
344.00	Generators	58,019,933	-5%	36.7	2.86%	1,661,329
345.00	Accessory Electric Equipment	56,583,231	-2%	38.4	2.66%	1,504,167
346.00	Miscellaneous Power Plant Equip	4,154,211	-1%	35.0	2.89%	119,947
	<i>Total</i>	<u>1,066,411,599</u>			<u>4.59%</u>	<u>48,950,827</u>
<i>Ft. Myers Unit 3</i>						
341.00	Structures and Improvements	7,159,661	-4%	29.5	3.53%	252,675
342.00	Fuel Holders, Producers, and Accessories	4,388,804	-1%	32.7	3.09%	135,763
343.00	Prime Movers - General	35,674,577	0%	27.8	3.59%	1,282,330
343.21	Prime Movers - Capital Spare Parts	54,836,903	33%	21.1	3.17%	1,738,620
344.00	Generators	10,476,859	-5%	32.8	3.20%	335,051
345.00	Accessory Electric Equipment	13,766,573	-2%	31.5	3.24%	446,445
346.00	Miscellaneous Power Plant Equip	1,651,448	-1%	24.0	4.21%	69,461
	<i>Total</i>	<u>127,954,826</u>			<u>3.33%</u>	<u>4,260,345</u>
Total Ft. Myers Combined Cycle Plant		<u>1,244,367,614</u>			<u>4.49%</u>	<u>55,846,364</u>
<i>Manatee Combined Cycle Plant</i>						
<i>Manatee Unit 3</i>						
341.00	Structures and Improvements	142,481,541	-5%	41.8	2.51%	3,575,660
342.00	Fuel Holders, Producers, and Accessories	5,407,180	-1%	35.0	2.89%	156,080
343.00	Prime Movers - General	305,782,276	0%	31.5	3.18%	9,713,541
343.21	Prime Movers - Capital Spare Parts	224,014,386	40%	9.0	6.67%	14,934,292
344.00	Generators	44,322,995	-5%	37.5	2.80%	1,240,713
345.00	Accessory Electric Equipment	50,459,835	-2%	38.4	2.66%	1,341,737
346.00	Miscellaneous Power Plant Equip	14,348,585	-1%	38.6	2.62%	375,442
	<i>Total</i>	<u>786,816,798</u>			<u>3.98%</u>	<u>31,337,466</u>
Total Manatee Combined Cycle Plant		<u>786,816,798</u>			<u>3.98%</u>	<u>31,337,466</u>
<i>Martin Combined Cycle Plant</i>						
<i>Martin Common</i>						
341.00	Structures and Improvements	257,949,202	-5%	50.1	2.10%	5,410,441
342.00	Fuel Holders, Producers, and Accessories	9,575,316	-1%	37.6	2.69%	257,415
343.00	Prime Movers - General	30,199,931	0%	31.2	3.20%	967,017
343.21	Prime Movers - Capital Spare Parts	24,082,662	40%	9.0	6.67%	1,605,511
344.00	Generators		0%	0.0	0.00%	0
345.00	Accessory Electric Equipment	17,757,041	-2%	36.7	2.78%	493,386
346.00	Miscellaneous Power Plant Equip	5,794,126	-1%	37.8	2.67%	154,858
	<i>Total</i>	<u>345,358,277</u>			<u>2.57%</u>	<u>8,888,626</u>
<i>Martin Unit 3</i>						
341.00	Structures and Improvements	2,333,602	-5%	27.3	3.84%	89,655
342.00	Fuel Holders, Producers, and Accessories	165,541	-1%	36.6	2.76%	4,569
343.00	Prime Movers - General	146,992,697	0%	28.0	3.58%	5,257,250
343.21	Prime Movers - Capital Spare Parts	69,613,132	40%	8.9	6.72%	4,677,254
344.00	Generators	29,766,398	-5%	28.6	3.67%	1,093,205
345.00	Accessory Electric Equipment	28,519,518	-2%	33.4	3.05%	870,695
346.00	Miscellaneous Power Plant Equip	668,815	-1%	29.4	3.44%	22,992
	<i>Total</i>	<u>278,059,703</u>			<u>4.32%</u>	<u>12,015,620</u>
<i>Martin Unit 4</i>						
341.00	Structures and Improvements	2,390,699	-5%	23.6	4.46%	106,592
342.00	Fuel Holders, Producers, and Accessories	173,143	-1%	34.8	2.90%	5,022
343.00	Prime Movers - General	141,470,179	0%	27.2	3.68%	5,208,769
343.21	Prime Movers - Capital Spare Parts	77,728,707	40%	8.9	6.74%	5,240,138
344.00	Generators	30,475,793	-5%	28.1	3.74%	1,140,399

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Account (A)	Description (B)	12/31/21 Plant in Service (C)	Future		Total Annual	
			Net Salvage Percent (D)	Service Life (E)	Calculated Accrual Rate (F)=(1-(D))/(E)	Accrual Amount (G)=(C)*(F)
345.00	Accessory Electric Equipment	25,805,467	-2%	31.8	3.21%	829,026
346.00	Miscellaneous Power Plant Equip	750,123	-1%	27.7	3.65%	27,351
Total		278,794,112			4.50%	12,557,297
<i>Martin Unit 8</i>						
341.00	Structures and Improvements	24,729,500	-5%	40.3	2.61%	644,477
342.00	Fuel Holders, Producers, and Accessories	11,426,633	-1%	36.6	2.76%	315,239
343.00	Prime Movers - General	326,665,682	0%	31.1	3.21%	10,490,227
343.21	Prime Movers - Capital Spare Parts	254,305,508	40%	9.0	6.67%	16,953,701
344.00	Generators	46,627,174	-5%	37.0	2.84%	1,323,204
345.00	Accessory Electric Equipment	52,367,446	-2%	39.0	2.62%	1,371,016
346.00	Miscellaneous Power Plant Equip	5,238,253	-1%	36.9	2.74%	143,494
Total		721,360,196			4.33%	31,241,358
Total Martin Combined Cycle Plant		1,623,572,289			3.99%	64,702,900
<i>Sanford Combined Cycle Plant</i>						
<i>Sanford Common</i>						
341.00	Structures and Improvements	85,963,899	-5%	38.3	2.74%	2,355,483
342.00	Fuel Holders, Producers, and Accessories	88,462	-1%	37.6	2.69%	2,377
343.00	Prime Movers - General	16,673,265	0%	26.8	3.73%	621,210
343.21	Prime Movers - Capital Spare Parts	51,959,134	40%	9.0	6.67%	3,463,942
344.00	Generators	202,507	-5%	33.0	3.18%	6,443
345.00	Accessory Electric Equipment	14,883,571	-2%	27.8	3.67%	546,481
346.00	Miscellaneous Power Plant Equip	2,668,353	-1%	33.4	3.02%	80,666
Total		172,439,191			4.10%	7,076,601
<i>Sanford Unit 4</i>						
341.00	Structures and Improvements	7,639,494	-5%	44.0	2.39%	182,389
342.00	Fuel Holders, Producers, and Accessories	1,982,945	-1%	28.6	3.54%	70,101
343.00	Prime Movers - General	290,806,520	0%	28.6	3.50%	10,175,176
343.21	Prime Movers - Capital Spare Parts	189,258,727	40%	9.0	6.67%	12,617,248
344.00	Generators	40,300,942	-5%	33.6	3.13%	1,260,530
345.00	Accessory Electric Equipment	36,691,488	-2%	36.9	2.76%	1,013,138
346.00	Miscellaneous Power Plant Equip	3,463,144	-1%	37.3	2.71%	93,850
Total		570,143,260			4.46%	25,412,431
<i>Sanford Unit 5</i>						
341.00	Structures and Improvements	7,460,852	-5%	42.8	2.45%	182,949
342.00	Fuel Holders, Producers, and Accessories	982,324	-1%	35.6	2.83%	27,838
343.00	Prime Movers - General	293,465,352	0%	28.7	3.49%	10,232,404
343.21	Prime Movers - Capital Spare Parts	205,264,752	40%	9.0	6.67%	13,684,317
344.00	Generators	34,199,440	-5%	35.9	2.93%	1,000,541
345.00	Accessory Electric Equipment	33,554,725	-2%	36.8	2.77%	930,049
346.00	Miscellaneous Power Plant Equip	2,851,191	-1%	37.4	2.70%	77,018
Total		577,778,635			4.52%	26,135,117
Total Sanford Combined Cycle Plant		1,320,361,087			4.44%	58,624,149
<i>Turkey Point Combined Cycle Plant</i>						
<i>Turkey Point Unit 5</i>						
341.00	Structures and Improvements	53,949,216	-5%	38.1	2.75%	1,485,620
342.00	Fuel Holders, Producers, and Accessories	12,524,956	-1%	37.3	2.71%	338,875
343.00	Prime Movers - General	336,350,551	0%	31.4	3.18%	10,708,391
343.21	Prime Movers - Capital Spare Parts	211,449,307	40%	9.0	6.67%	14,096,620
344.00	Generators	39,828,219	-5%	37.5	2.80%	1,115,785
345.00	Accessory Electric Equipment	53,740,830	-2%	39.3	2.60%	1,394,800
346.00	Miscellaneous Power Plant Equip	13,739,187	-1%	37.3	2.71%	372,326
Total		721,582,265			4.09%	29,512,417
Total Turkey Point Combined Cycle Plant		721,582,265			4.09%	29,512,417
<i>West County Combined Cycle Plant</i>						
<i>West County Common</i>						
341.00	Structures and Improvements	77,913,221	-5%	39.2	2.68%	2,089,093
342.00	Fuel Holders, Producers, and Accessories	8,611,780	-1%	33.8	2.99%	257,334

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Account (A)	Description (B)	12/31/21 Plant in Service (C)	Future		Total Annual	
			Net Salvage Percent (D)	Service Life (E)	Calculated Accrual Rate (F)=(1-(D))/(E)	Accrual Amount (G)=(C)*(F)
343.00	Prime Movers - General	28,434,944	0%	30.8	3.25%	924,413
343.21	Prime Movers - Capital Spare Parts	154,364,008	40%	9.0	6.67%	10,290,934
344.00	Generators		0%	0.0	0.00%	0
345.00	Accessory Electric Equipment	15,569,195	-2%	36.4	2.80%	435,920
346.00	Miscellaneous Power Plant Equip	2,045,750	-1%	35.4	2.85%	58,334
	Total	286,938,898			4.90%	14,056,029
<i>West County Unit 1</i>						
341.00	Structures and Improvements	80,928,149	-5%	40.2	2.61%	2,114,321
342.00	Fuel Holders, Producers, and Accessories	17,873,154	-1%	36.6	2.76%	493,491
343.00	Prime Movers - General	306,048,983	0%	33.4	3.00%	9,176,881
343.21	Prime Movers - Capital Spare Parts	163,650,416	40%	9.0	6.67%	10,910,028
344.00	Generators	52,265,429	-5%	38.7	2.71%	1,417,688
345.00	Accessory Electric Equipment	75,655,440	-2%	38.9	2.62%	1,984,277
346.00	Miscellaneous Power Plant Equip	8,709,638	-1%	38.0	2.66%	231,676
	Total	705,131,208			3.73%	26,328,362
<i>West County Unit 2</i>						
341.00	Structures and Improvements	33,744,239	-5%	41.0	2.56%	865,237
342.00	Fuel Holders, Producers, and Accessories	7,322,181	-1%	37.1	2.72%	199,176
343.00	Prime Movers - General	252,418,457	0%	33.7	2.97%	7,487,940
343.21	Prime Movers - Capital Spare Parts	162,200,016	40%	9.0	6.67%	10,813,334
344.00	Generators	43,303,715	-5%	39.3	2.67%	1,156,381
345.00	Accessory Electric Equipment	31,129,940	-2%	39.6	2.58%	802,440
346.00	Miscellaneous Power Plant Equip	11,726,021	-1%	38.3	2.64%	309,305
	Total	541,844,568			3.99%	21,633,813
<i>West County Unit 3</i>						
341.00	Structures and Improvements	56,293,170	-5%	40.1	2.62%	1,474,746
342.00	Fuel Holders, Producers, and Accessories	12,189,194	-1%	36.6	2.76%	336,644
343.00	Prime Movers - General	529,109,010	0%	33.7	2.97%	15,705,224
343.21	Prime Movers - Capital Spare Parts	151,749,114	40%	9.0	6.67%	10,116,608
344.00	Generators	76,288,988	-5%	38.4	2.73%	2,084,941
345.00	Accessory Electric Equipment	61,989,752	-2%	38.7	2.64%	1,633,838
346.00	Miscellaneous Power Plant Equip	14,488,118	-1%	37.9	2.66%	385,891
	Total	902,107,345			3.52%	31,737,893
	Total West County Combined Cycle Plant	2,436,022,020			3.85%	93,756,097
<i>Cape Canaveral Combined Cycle Plant</i>						
<i>Cape Canaveral</i>						
341.00	Structures and Improvements	87,006,437	-5%	40.9	2.57%	2,234,754
342.00	Fuel Holders, Producers, and Accessories	48,986,357	-1%	37.5	2.69%	1,319,014
343.00	Prime Movers - General	416,034,251	0%	34.6	2.89%	12,034,546
343.21	Prime Movers - Capital Spare Parts	199,391,513	40%	9.0	6.67%	13,292,768
344.00	Generators	72,806,013	-5%	39.3	2.67%	1,943,221
345.00	Accessory Electric Equipment	119,379,431	-2%	39.6	2.58%	3,075,701
346.00	Miscellaneous Power Plant Equip	10,182,154	-1%	38.6	2.62%	266,631
	Total	953,786,155			3.58%	34,166,636
	Total Cape Canaveral Combined Cycle Plant	953,786,155			3.58%	34,166,636
<i>Riviera Combined Cycle Plant</i>						
<i>Riviera</i>						
341.00	Structures and Improvements	82,860,776	-5%	40.8	2.57%	2,130,358
342.00	Fuel Holders, Producers, and Accessories	60,981,844	-1%	36.8	2.74%	1,672,777
343.00	Prime Movers - General	520,328,353	0%	34.4	2.91%	15,147,841
343.21	Prime Movers - Capital Spare Parts	142,604,521	40%	9.0	6.67%	9,506,968
344.00	Generators	87,055,237	-5%	39.1	2.69%	2,338,997
345.00	Accessory Electric Equipment	86,332,820	-2%	39.5	2.58%	2,230,483
346.00	Miscellaneous Power Plant Equip	12,206,258	-1%	38.5	2.62%	320,299
	Total	992,369,809			3.36%	33,347,724
	Total Riviera Combined Cycle Plant	992,369,809			3.36%	33,347,724
<i>Pt. Everglades Combined Cycle Plant</i>						

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Account	Description	12/31/21 Plant in Service	Future		Total Annual	
			Net Salvage Percent	Service Life	Calculated Accrual Rate	Accrual Amount
(A)	(B)	(C)	(D)	(E)	(F)=(1-(D))/(E)	(G)=(C)*(F)
<i>Pt. Everglades</i>						
341.00	Structures and Improvements	115,652,361	-5%	41.4	2.54%	2,931,796
342.00	Fuel Holders, Producers, and Accessories	44,972,611	-1%	37.6	2.68%	1,206,757
343.00	Prime Movers - General	598,730,639	0%	34.7	2.88%	17,244,546
343.21	Prime Movers - Capital Spare Parts	203,942,736	40%	9.0	6.67%	13,596,182
344.00	Generators	97,561,241	-5%	39.5	2.66%	2,596,687
345.00	Accessory Electric Equipment	98,951,249	-2%	39.7	2.57%	2,539,765
346.00	Miscellaneous Power Plant Equip	14,414,470	-1%	38.8	2.60%	375,125
	<i>Total</i>	<u>1,174,225,307</u>			<u>3.45%</u>	<u>40,490,859</u>
Total Pt. Everglades Combined Cycle Plant		<u>1,174,225,307</u>			<u>3.45%</u>	<u>40,490,859</u>
<i>Okeechobee Combined Cycle Plant</i>						
<i>Okeechobee</i>						
341.00	Structures and Improvements	91,902,661	-5%	41.3	2.54%	2,334,812
342.00	Fuel Holders, Producers, and Accessories	31,975,789	-1%	37.8	2.67%	855,285
343.00	Prime Movers - General	739,073,229	0%	34.8	2.87%	21,219,444
343.21	Prime Movers - Capital Spare Parts	153,483,867	40%	9.0	6.67%	10,232,258
344.00	Generators	58,820,524	-5%	39.6	2.65%	1,558,848
345.00	Accessory Electric Equipment	100,547,513	-2%	39.9	2.56%	2,571,677
346.00	Miscellaneous Power Plant Equip	11,269,964	-1%	39.0	2.59%	291,564
	<i>Total</i>	<u>1,187,073,547</u>			<u>3.29%</u>	<u>39,063,887</u>
Total Okeechobee Combined Cycle Plant		<u>1,187,073,547</u>			<u>3.29%</u>	<u>39,063,887</u>
<i>Lansing Smith Combined Cycle Plant</i>						
<i>Lansing Smith Common</i>						
341.00	Structures and Improvements	47,391,460	-5%	36.8	2.86%	1,354,042
342.00	Fuel Holders, Producers, and Accessories	7,065,623	-1%	32.4	3.12%	220,596
343.00	Prime Movers - General	1,571,194	0%	24.1	4.15%	65,249
343.21	Prime Movers - Capital Spare Parts		0%	0.0	0.00%	0
344.00	Generators	7,570,260	-5%	30.2	3.48%	263,466
345.00	Accessory Electric Equipment	13,444,429	-2%	34.0	3.00%	403,570
346.00	Miscellaneous Power Plant Equip	4,882,464	-1%	28.6	3.54%	172,664
	<i>Total</i>	<u>81,925,429</u>			<u>3.03%</u>	<u>2,479,587</u>
<i>Lansing Smith Unit 3</i>						
341.00	Structures and Improvements	114,609,034	-5%	27.5	3.82%	4,380,760
342.00	Fuel Holders, Producers, and Accessories	3,760,815	-1%	32.2	3.13%	117,854
343.00	Prime Movers - General	109,298,878	0%	28.3	3.53%	3,858,061
343.21	Prime Movers - Capital Spare Parts	18,187,683	40%	9.0	6.67%	1,212,512
344.00	Generators	74,551,855	-5%	36.7	2.86%	2,130,633
345.00	Accessory Electric Equipment	12,166,480	-2%	33.6	3.04%	369,890
346.00	Miscellaneous Power Plant Equip	2,618,732	-1%	29.7	3.40%	89,085
	<i>Total</i>	<u>335,193,478</u>			<u>3.63%</u>	<u>12,158,795</u>
Total Lansing Smith Combined Cycle Plant		<u>417,118,908</u>			<u>3.51%</u>	<u>14,638,382</u>
<i>Lauderdale Combined Cycle Plant</i>						
<i>Lauderdale Common</i>						
341.00	Structures and Improvements	23,097,005	-5%	58.0	1.81%	418,381
342.00	Fuel Holders, Producers, and Accessories	7,599,139	-1%	46.6	2.17%	164,729
343.00	Prime Movers - General	922,825	0%	35.9	2.79%	25,720
343.21	Prime Movers - Capital Spare Parts	682,756	40%	9.0	6.67%	45,512
344.00	Generators		0%	0.0	0.00%	0
345.00	Accessory Electric Equipment	59,975	-2%	48.4	2.11%	1,263
346.00	Miscellaneous Power Plant Equip	5,592	-1%	39.8	2.54%	142
	<i>Total</i>	<u>32,367,292</u>			<u>2.03%</u>	<u>655,747</u>
Total Lauderdale Combined Cycle Plant		<u>32,367,292</u>			<u>2.03%</u>	<u>655,747</u>
Total Combined Cycle Production Plant		<u>12,889,663,091</u>			<u>3.85%</u>	<u>496,142,628</u>
Simple Cycle and Peaker Production Plant						
<i>Lauderdale GTS</i>						

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341.00	Structures and Improvements	4,817,887	-4%	19.3	5.39%	259,485
342.00	Fuel Holders, Producers, and Accessories	2,084,710	-1%	28.7	3.51%	73,273
343.00	Prime Movers - General	12,993,184	0%	15.2	6.56%	852,022
343.22	Prime Movers - Capital Spare Parts		0%	0.0	0.00%	0
344.00	Generators	5,032,600	-5%	18.5	5.69%	286,243
345.00	Accessory Electric Equipment	601,996	-2%	30.5	3.34%	20,116
346.00	Miscellaneous Power Plant Equip	61,430	-1%	35.7	2.83%	1,738
	Total	25,591,808			5.83%	1,492,877
<i>Ft. Myers GTS</i>						
341.00	Structures and Improvements	4,827,985	-4%	21.7	4.79%	231,117
342.00	Fuel Holders, Producers, and Accessories	3,214,518	-1%	27.4	3.69%	118,498
343.00	Prime Movers - General	16,953,669	0%	16.1	6.22%	1,055,252
343.22	Prime Movers - Capital Spare Parts	5,503,644	33%	20.4	3.29%	181,005
344.00	Generators	8,016,734	-5%	20.1	5.23%	419,327
345.00	Accessory Electric Equipment	3,133,773	-2%	16.0	6.38%	199,818
346.00	Miscellaneous Power Plant Equip		0%	0.0	0.00%	0
	Total	41,650,324			5.29%	2,205,017
<i>Lauderdale Peakers</i>						
341.00	Structures and Improvements	33,546,197	-4%	36.2	2.87%	963,373
342.00	Fuel Holders, Producers, and Accessories	2,910,893	-1%	34.2	2.95%	85,954
343.00	Prime Movers - General	115,443,731	0%	32.0	3.13%	3,611,760
343.22	Prime Movers - Capital Spare Parts	141,901,118	33%	24.6	2.72%	3,857,343
344.00	Generators	57,967,779	-5%	35.9	2.93%	1,697,429
345.00	Accessory Electric Equipment	47,764,939	-2%	35.9	2.84%	1,357,819
346.00	Miscellaneous Power Plant Equip	1,201,369	-1%	34.8	2.90%	34,856
	Total	400,736,026			2.90%	11,608,534
<i>Ft. Myers Peakers</i>						
341.00	Structures and Improvements	6,787,562	-4%	36.8	2.82%	191,685
342.00	Fuel Holders, Producers, and Accessories	1,947,602	-1%	34.0	2.97%	57,888
343.00	Prime Movers - General	39,240,895	0%	31.7	3.15%	1,236,713
343.22	Prime Movers - Capital Spare Parts	79,597,867	33%	24.6	2.73%	2,170,110
344.00	Generators	16,650,606	-5%	35.5	2.96%	492,450
345.00	Accessory Electric Equipment	19,893,910	-2%	35.9	2.84%	564,929
346.00	Miscellaneous Power Plant Equip	1,011,200	-1%	35.1	2.88%	29,111
	Total	165,129,643			2.87%	4,742,886
<i>Lansing Smith Unit A</i>						
341.00	Structures and Improvements	1,341,023	-4%	16.9	6.17%	82,738
342.00	Fuel Holders, Producers, and Accessories	698,676	-1%	20.3	4.97%	34,727
343.00	Prime Movers - General	2,601,840	0%	14.9	6.72%	174,797
343.22	Prime Movers - Capital Spare Parts		0%	0.0	0.00%	0
344.00	Generators	3,497,641	-5%	36.0	2.92%	102,128
345.00	Accessory Electric Equipment	3,288,728	-2%	23.8	4.29%	141,077
346.00	Miscellaneous Power Plant Equip	43,197	-1%	16.6	6.09%	2,631
	Total	11,471,105			4.69%	538,098
<i>Crist Combustion Turbines</i>						
341.00	Structures and Improvements	58,572,694	-4%	37.7	2.76%	1,614,263
342.00	Fuel Holders, Producers, and Accessories	2,476,706	-1%	34.7	2.91%	72,042
343.00	Prime Movers - General	101,819,362	0%	32.3	3.10%	3,156,400
343.22	Prime Movers - Capital Spare Parts	124,755,642	33%	24.8	2.71%	3,376,886
344.00	Generators	50,717,466	-5%	36.4	2.89%	1,464,467
345.00	Accessory Electric Equipment	41,828,382	-2%	36.6	2.78%	1,164,753
346.00	Miscellaneous Power Plant Equip	1,040,153	-1%	35.8	2.82%	29,310
	Total	381,210,404			2.85%	10,878,121
<i>Crist Pipeline</i>						
342.00	Fuel Holders, Producers, and Accessories	129,849,748	-1%	35.5	2.85%	3,699,386
	Total	129,849,748			2.85%	3,699,386
<i>Pea Ridge Units 1 through 3</i>						
341.00	Structures and Improvements		0%	0.0	0.00%	0
342.00	Fuel Holders, Producers, and Accessories		0%	0.0	0.00%	0
343.00	Prime Movers - General	6,828,011	0%	22.7	4.41%	300,776
343.22	Prime Movers - Capital Spare Parts		0%	0.0	0.00%	0
344.00	Generators	3,124,353	-5%	24.5	4.29%	134,016

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345.00	Accessory Electric Equipment	1,887,475	-2%	5.9	17.16%	323,884
346.00	Miscellaneous Power Plant Equip		0%	0.0	0.00%	0
	Total	11,839,839			6.41%	758,676
	<i>Perdido Landfill Gas Units 1 and 2</i>					
341.00	Structures and Improvements	961,008	-4%	18.7	5.56%	53,471
342.00	Fuel Holders, Producers, and Accessories	590,168	-1%	17.9	5.66%	33,383
343.00	Prime Movers - General	2,799,745	0%	17.2	5.80%	162,398
343.22	Prime Movers - Capital Spare Parts		0%	0.0	0.00%	0
344.00	Generators		0%	0.0	0.00%	0
345.00	Accessory Electric Equipment	820,606	-2%	18.2	5.60%	45,973
346.00	Miscellaneous Power Plant Equip	46,459	-1%	18.2	5.56%	2,581
	Total	5,217,986			5.71%	297,806
	Total Simple Cycle and Peaker Productio	1,172,696,883			3.09%	36,221,401
	Solar Production Plant					
	<i>Desoto Solar</i>					
341.80	Structures and Improvements	5,264,513	0%	33.4	2.99%	157,603
343.80	Prime Movers - Solar	115,359,161	0%	33.0	3.03%	3,496,321
345.80	Accessory Electric Equipment	26,760,968	0%	34.9	2.87%	767,165
	Total	147,384,643			3.00%	4,421,089
	<i>Space Coast Solar</i>					
341.80	Structures and Improvements	3,893,263	0%	35.0	2.86%	111,374
343.80	Prime Movers - Solar	51,549,211	0%	33.0	3.03%	1,561,941
345.80	Accessory Electric Equipment	6,126,699	0%	35.0	2.86%	175,224
	Total	61,569,172			3.00%	1,848,539
	<i>Martin Solar</i>					
341.80	Structures and Improvements	21,002,163	0%	39.6	2.52%	530,121
343.80	Prime Movers - Solar	402,438,132	0%	36.4	2.75%	11,049,055
345.80	Accessory Electric Equipment	4,171,928	0%	39.8	2.51%	104,829
346.80	Miscellaneous Power Plant Equip	57,120	0%	32.2	3.11%	1,776
	Total	427,669,343			2.73%	11,685,781
	<i>Babcock Ranch Solar</i>					
341.80	Structures and Improvements	8,912,828	0%	34.6	2.89%	257,543
343.80	Prime Movers - Solar	102,392,078	0%	32.9	3.04%	3,114,830
345.80	Accessory Electric Equipment	18,089,182	0%	34.9	2.87%	519,001
	Total	129,394,087			3.01%	3,891,374
	<i>Babcock Preserve Solar</i>					
341.80	Structures and Improvements	5,527,837	0%	35.0	2.86%	158,096
343.80	Prime Movers - Solar	62,660,856	0%	33.0	3.03%	1,898,624
345.80	Accessory Electric Equipment	11,219,115	0%	35.0	2.86%	320,867
	Total	79,407,807			2.99%	2,377,587
	<i>Manatee Solar</i>					
341.80	Structures and Improvements	9,956,698	0%	35.0	2.86%	284,875
343.80	Prime Movers - Solar	97,102,788	0%	33.0	3.03%	2,943,245
345.80	Accessory Electric Equipment	18,132,084	0%	35.0	2.86%	518,793
	Total	125,191,570			2.99%	3,746,913
	<i>Citrus Solar</i>					
341.80	Structures and Improvements	9,282,117	0%	34.9	2.86%	265,608
343.80	Prime Movers - Solar	99,609,829	0%	33.0	3.03%	3,019,554
345.80	Accessory Electric Equipment	18,385,773	0%	34.9	2.86%	526,109
	Total	127,277,718			2.99%	3,811,271
	<i>Coral Farms Solar</i>					
341.80	Structures and Improvements	6,681,719	0%	35.0	2.86%	191,099
343.80	Prime Movers - Solar	64,095,911	0%	33.0	3.03%	1,942,119
345.80	Accessory Electric Equipment	17,209,463	0%	35.0	2.86%	492,194
	Total	87,987,094			2.98%	2,625,412
	<i>Horizon Solar</i>					
341.80	Structures and Improvements	7,942,085	0%	34.9	2.86%	227,277

Florida Power & Light Company
 Calculation of Annual Whole Life Accrual Rate
 Using Estimated Plant Balances as of December 31, 2021

Account (A)	Description (B)	12/31/21 Plant in Service (C)	Future		Total Annual	
			Net Salvage Percent (D)	Service Life (E)	Calculated Accrual Rate (F)=(1-(D))/(E)	Accrual Amount (G)=(C)*(F)
343.80	Prime Movers - Solar	64,541,270	0%	33.0	3.03%	1,955,617
345.80	Accessory Electric Equipment	16,281,010	0%	35.0	2.86%	465,641
	Total	88,764,365			2.98%	2,648,535
	<i>Hammock Solar</i>					
341.80	Structures and Improvements	14,403,638	0%	35.0	2.86%	411,983
343.80	Prime Movers - Solar	63,918,208	0%	33.0	3.03%	1,938,506
345.80	Accessory Electric Equipment	15,156,839	0%	35.0	2.86%	433,526
	Total	93,478,685			2.98%	2,784,015
	<i>Interstate Solar</i>					
341.80	Structures and Improvements	7,260,765	0%	34.9	2.87%	208,044
343.80	Prime Movers - Solar	71,805,853	0%	32.9	3.04%	2,179,421
345.80	Accessory Electric Equipment	10,740,525	0%	34.9	2.87%	307,750
	Total	89,807,142			3.00%	2,695,215
	<i>Blue Cypress Solar</i>					
341.80	Structures and Improvements	11,605,525	0%	34.9	2.86%	332,122
343.80	Prime Movers - Solar	64,432,591	0%	33.0	3.03%	1,952,487
345.80	Accessory Electric Equipment	14,336,311	0%	35.0	2.86%	410,060
	Total	90,374,427			2.98%	2,694,669
	<i>Loggerhead Solar</i>					
341.80	Structures and Improvements	12,479,670	0%	35.0	2.86%	356,921
343.80	Prime Movers - Solar	63,792,504	0%	33.0	3.03%	1,932,924
345.80	Accessory Electric Equipment	14,379,235	0%	35.0	2.86%	411,249
	Total	90,651,409			2.98%	2,701,094
	<i>Barefoot Bay Solar</i>					
341.80	Structures and Improvements	11,828,880	0%	35.0	2.86%	338,306
343.80	Prime Movers - Solar	65,281,473	0%	33.0	3.03%	1,978,029
345.80	Accessory Electric Equipment	13,489,446	0%	35.0	2.86%	385,798
	Total	90,599,799			2.98%	2,702,133
	<i>Indian River Solar</i>					
341.80	Structures and Improvements	7,234,905	0%	35.0	2.86%	206,975
343.80	Prime Movers - Solar	64,329,808	0%	33.0	3.03%	1,949,201
345.80	Accessory Electric Equipment	16,028,414	0%	35.0	2.86%	458,415
	Total	87,593,127			2.98%	2,614,591
	<i>Northern Preserve Solar</i>					
341.80	Structures and Improvements	10,348,161	0%	35.0	2.86%	295,957
343.80	Prime Movers - Solar	46,607,129	0%	33.0	3.03%	1,412,196
345.80	Accessory Electric Equipment	10,681,037	0%	35.0	2.86%	305,478
	Total	67,636,327			2.98%	2,013,631
	<i>Echo River Solar</i>					
341.80	Structures and Improvements	11,101,047	0%	35.0	2.86%	317,490
343.80	Prime Movers - Solar	70,393,231	0%	33.0	3.03%	2,132,915
345.80	Accessory Electric Equipment	13,772,650	0%	35.0	2.86%	393,898
	Total	95,266,929			2.99%	2,844,303
	<i>Hibiscus Solar</i>					
341.80	Structures and Improvements	10,172,393	0%	35.0	2.86%	290,931
343.80	Prime Movers - Solar	71,614,710	0%	33.0	3.03%	2,169,935
345.80	Accessory Electric Equipment	13,566,958	0%	35.0	2.86%	388,016
	Total	95,354,061			2.99%	2,848,882
	<i>Osprey Solar</i>					
341.80	Structures and Improvements	6,531,482	0%	35.0	2.86%	186,807
343.80	Prime Movers - Solar	65,346,022	0%	33.0	3.03%	1,980,045
345.80	Accessory Electric Equipment	16,486,287	0%	35.0	2.86%	471,524
	Total	88,363,791			2.99%	2,638,376
	<i>Southfork Solar</i>					
341.80	Structures and Improvements	11,166,673	0%	34.0	2.94%	328,300
343.80	Prime Movers - Solar	71,644,441	0%	32.2	3.11%	2,228,142
345.80	Accessory Electric Equipment	14,334,418	0%	34.0	2.94%	421,432
	Total	97,145,532			3.07%	2,977,874

Florida Power & Light Company
 Calculation of Annual Whole Life Accrual Rate
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	12/31/21 Plant in Service	Future		Total Annual	
			Net Salvage Percent	Service Life	Calculated Accrual Rate	Accrual Amount
(A)	(B)	(C)	(D)	(E)	(F)=(1-(D))/(E)	(G)=(C)*(F)
<i>Twin Lakes Solar</i>						
341.80	Structures and Improvements	10,703,227	0%	35.0	2.86%	306,112
343.80	Prime Movers - Solar	55,155,440	0%	33.0	3.03%	1,671,210
345.80	Accessory Electric Equipment	12,558,821	0%	35.0	2.86%	359,182
	Total	78,417,488			2.98%	2,336,504
<i>Blue Heron Solar</i>						
341.80	Structures and Improvements	7,023,285	0%	35.0	2.86%	200,866
343.80	Prime Movers - Solar	60,331,387	0%	33.0	3.03%	1,828,041
345.80	Accessory Electric Equipment	11,918,843	0%	35.0	2.86%	340,879
	Total	79,273,516			2.99%	2,369,786
<i>Blue Indigo Solar</i>						
341.80	Structures and Improvements	10,483,623	0%	35.0	2.86%	299,935
343.80	Prime Movers - Solar	67,445,612	0%	33.0	3.03%	2,044,407
345.80	Accessory Electric Equipment	10,931,260	0%	35.0	2.86%	312,758
	Total	88,860,495			2.99%	2,657,100
<i>Blue Springs Solar</i>						
341.80	Structures and Improvements	9,275,184	0%	35.0	2.86%	265,270
343.80	Prime Movers - Solar	72,346,434	0%	33.0	3.03%	2,192,097
345.80	Accessory Electric Equipment	11,130,221	0%	35.0	2.86%	318,324
	Total	92,751,839			2.99%	2,775,691
<i>Cotton Creek Solar</i>						
341.80	Structures and Improvements	9,960,093	0%	35.0	2.86%	284,859
343.80	Prime Movers - Solar	77,688,725	0%	33.0	3.03%	2,353,968
345.80	Accessory Electric Equipment	11,952,111	0%	35.0	2.86%	341,830
	Total	99,600,929			2.99%	2,980,657
<i>Cattle Ranch Solar</i>						
341.80	Structures and Improvements	9,573,676	0%	35.0	2.86%	273,811
343.80	Prime Movers - Solar	54,065,008	0%	33.0	3.03%	1,638,213
345.80	Accessory Electric Equipment	12,233,840	0%	35.0	2.86%	349,894
	Total	75,872,524			2.98%	2,261,918
<i>Okeechobee Solar</i>						
341.80	Structures and Improvements	12,640,420	0%	35.0	2.86%	361,516
343.80	Prime Movers - Solar	71,005,144	0%	33.0	3.03%	2,151,456
345.80	Accessory Electric Equipment	15,836,808	0%	35.0	2.86%	452,933
	Total	99,482,373			2.98%	2,965,905
<i>Nassau Solar</i>						
341.80	Structures and Improvements	6,014,604	0%	35.0	2.86%	172,018
343.80	Prime Movers - Solar	60,660,192	0%	33.0	3.03%	1,838,004
345.80	Accessory Electric Equipment	9,162,083	0%	35.0	2.86%	262,036
	Total	75,836,879			3.00%	2,272,058
<i>Union Springs Solar</i>						
341.80	Structures and Improvements	5,834,273	0%	35.0	2.86%	166,860
343.80	Prime Movers - Solar	58,841,465	0%	33.0	3.03%	1,782,896
345.80	Accessory Electric Equipment	8,887,384	0%	35.0	2.86%	254,179
	Total	73,563,122			3.00%	2,203,935
<i>Sunshine Gateway Solar</i>						
341.80	Structures and Improvements	5,114,382	0%	35.0	2.86%	146,286
343.80	Prime Movers - Solar	73,937,493	0%	33.0	3.03%	2,240,308
345.80	Accessory Electric Equipment	10,342,553	0%	35.0	2.86%	295,819
	Total	89,394,428			3.00%	2,682,413
<i>Ibis Solar</i>						
341.80	Structures and Improvements	5,452,354	0%	35.0	2.86%	155,949
343.80	Prime Movers - Solar	75,075,951	0%	33.0	3.03%	2,274,802
345.80	Accessory Electric Equipment	10,936,762	0%	35.0	2.86%	312,792
	Total	91,465,068			3.00%	2,743,543
<i>Sweetbay Solar</i>						
341.80	Structures and Improvements	10,985,672	0%	35.0	2.86%	314,192

Florida Power & Light Company
 Calculation of Annual Whole Life Accrual Rate
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	12/31/21 Plant in Service	Future		Total Annual	
			Net Salvage Percent	Service Life	Calculated Accrual Rate	Accrual Amount
(A)	(B)	(C)	(D)	(E)	(F)=(1-(D))/(E)	(G)=(C)*(F)
343.80	Prime Movers - Solar	47,942,137	0%	33.0	3.03%	1,452,660
345.80	Accessory Electric Equipment	10,954,497	0%	35.0	2.86%	313,301
	Total	69,882,306			2.98%	2,080,153
	<i>Trailside Solar</i>					
341.80	Structures and Improvements	5,788,769	0%	35.0	2.86%	165,559
343.80	Prime Movers - Solar	58,382,537	0%	33.0	3.03%	1,768,991
345.80	Accessory Electric Equipment	8,818,068	0%	35.0	2.86%	252,197
	Total	72,989,374			3.00%	2,186,747
	<i>Krome Solar</i>					
341.80	Structures and Improvements	5,014,119	0%	35.0	2.86%	143,404
343.80	Prime Movers - Solar	67,592,052	0%	33.0	3.03%	2,048,040
345.80	Accessory Electric Equipment	10,107,429	0%	35.0	2.86%	289,073
	Total	82,713,601			3.00%	2,480,517
	<i>Sabal Palm Solar</i>					
341.80	Structures and Improvements	6,169,890	0%	35.0	2.86%	176,459
343.80	Prime Movers - Solar	62,226,324	0%	33.0	3.03%	1,885,458
345.80	Accessory Electric Equipment	9,398,631	0%	35.0	2.86%	268,801
	Total	77,794,845			3.00%	2,330,718
	<i>Discovery Solar Energy Center</i>					
341.80	Structures and Improvements	6,771,282	0%	35.0	2.86%	193,659
343.80	Prime Movers - Solar	68,291,658	0%	33.0	3.03%	2,069,237
345.80	Accessory Electric Equipment	10,314,736	0%	35.0	2.86%	295,001
	Total	85,377,677			3.00%	2,557,897
	<i>Rodeo Solar Energy Center</i>					
341.80	Structures and Improvements	5,920,649	0%	35.0	2.86%	169,331
343.80	Prime Movers - Solar	59,712,606	0%	33.0	3.03%	1,809,292
345.80	Accessory Electric Equipment	9,018,960	0%	35.0	2.86%	257,942
	Total	74,652,215			3.00%	2,236,565
	<i>Magnolia Springs Solar</i>					
341.80	Structures and Improvements	5,912,250	0%	34.9	2.86%	169,221
343.80	Prime Movers - Solar	59,627,899	0%	33.0	3.03%	1,808,041
345.80	Accessory Electric Equipment	9,006,166	0%	34.9	2.86%	257,775
	Total	74,546,315			3.00%	2,235,037
	<i>Egret Solar</i>					
341.80	Structures and Improvements	5,777,200	0%	35.0	2.86%	165,228
343.80	Prime Movers - Solar	58,265,855	0%	33.0	3.03%	1,765,455
345.80	Accessory Electric Equipment	8,800,444	0%	35.0	2.86%	251,693
	Total	72,843,499			3.00%	2,182,376
	<i>Pelican Solar</i>					
341.80	Structures and Improvements	5,820,043	0%	35.0	2.86%	166,453
343.80	Prime Movers - Solar	58,697,947	0%	33.0	3.03%	1,778,548
345.80	Accessory Electric Equipment	8,865,707	0%	35.0	2.86%	253,559
	Total	73,383,697			3.00%	2,198,560
	<i>Lakeside Solar</i>					
341.80	Structures and Improvements	5,589,068	0%	35.0	2.86%	159,847
343.80	Prime Movers - Solar	56,368,458	0%	33.0	3.03%	1,707,964
345.80	Accessory Electric Equipment	8,513,862	0%	35.0	2.86%	243,496
	Total	70,471,389			3.00%	2,111,307
	<i>Palm Bay Solar</i>					
341.80	Structures and Improvements	6,582,440	0%	35.0	2.86%	188,258
343.80	Prime Movers - Solar	66,387,096	0%	33.0	3.03%	2,011,529
345.80	Accessory Electric Equipment	10,027,072	0%	35.0	2.86%	286,774
	Total	82,996,609			3.00%	2,486,561
	<i>Willow Solar</i>					
341.80	Structures and Improvements	5,903,950	0%	35.0	2.86%	168,853
343.80	Prime Movers - Solar	59,544,195	0%	33.0	3.03%	1,804,189
345.80	Accessory Electric Equipment	8,993,524	0%	35.0	2.86%	257,215
	Total	74,441,669			3.00%	2,230,257

Florida Power & Light Company
 Calculation of Annual Whole Life Accrual Rate
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	12/31/21 Plant in Service	Future		Total Annual	
			Net Salvage Percent	Service Life	Calculated Accrual Rate	Accrual Amount
(A)	(B)	(C)	(D)	(E)	(F)=(1-(D))/(E)	(G)=(C)*(F)
<i>Orange Blossom</i>						
341.80	Structures and Improvements	6,096,174	0%	35.0	2.86%	174,351
343.80	Prime Movers - Solar	61,482,860	0%	33.0	3.03%	1,862,931
345.80	Accessory Electric Equipment	9,286,339	0%	35.0	2.86%	265,589
	<i>Total</i>	<u>76,865,372</u>			<u>3.00%</u>	<u>2,302,871</u>
<i>Fort Drum Solar</i>						
341.80	Structures and Improvements	5,812,846	0%	35.0	2.86%	166,247
343.80	Prime Movers - Solar	58,625,369	0%	33.0	3.03%	1,776,349
345.80	Accessory Electric Equipment	8,854,745	0%	35.0	2.86%	253,246
	<i>Total</i>	<u>73,292,960</u>			<u>3.00%</u>	<u>2,195,842</u>
<i>Voluntary Solar Partnership</i>						
341.80	Structures and Improvements	23,024	0%	36.1	2.77%	637
343.80	Prime Movers - Solar	34,777,903	0%	32.3	3.10%	1,078,034
345.80	Accessory Electric Equipment	4,369,074	0%	34.0	2.94%	128,439
	<i>Total</i>	<u>39,170,001</u>			<u>3.08%</u>	<u>1,207,110</u>
<i>C & I Solar Partnership</i>						
343.80	Prime Movers - Solar	8,215,941	0%	33.0	3.03%	249,133
345.80	Accessory Electric Equipment	5,939,006	0%	35.0	2.86%	169,911
	<i>Total</i>	<u>14,154,947</u>			<u>2.96%</u>	<u>419,044</u>
<i>New Solar 2021</i>						
341.80	Structures and Improvements	43,524,439	0%	35.0	2.86%	1,244,799
343.80	Prime Movers - Solar	438,965,030	0%	33.0	3.03%	13,300,640
345.80	Accessory Electric Equipment	66,301,046	0%	35.0	2.86%	1,896,210
	<i>Total</i>	<u>548,790,515</u>			<u>3.00%</u>	<u>16,441,649</u>
	Total Solar Production Plant	<u>4,869,802,677</u>			<u>2.97%</u>	<u>144,704,005</u>



March 17, 2021

L-2021-063
10 CFR 54.17
RIS 2009-06

U.S. Nuclear Regulatory Commission
Attn: Document Control Desk
Washington, D.C. 20555-0001

Re: Florida Power & Light Company
St. Lucie Units 1 and 2
Docket Nos. 50-335 and 50-389
Renewed Facility Operating License Nos. DPR-67 and NPF-16
Subsequent License Renewal Application Notification

References:

1. NRC Regulatory Issue Summary 2009-06 dated June 15, 2009, "Importance of Giving NRC Advance Notice of Intent to Pursue License Renewal"
2. FPL letter L-2021-064 to NRC dated March 17, 2021, Request for Exemption from the Scheduling Requirements of 10 CFR 54.17(c)

In accordance with Reference 1, Florida Power & Light Company hereby notifies the Nuclear Regulatory Commission (NRC) that it intends to submit a Subsequent License Renewal Application for the Operating Licenses for St. Lucie Nuclear Generating (St. Lucie) Units 1 and 2 in the third quarter 2021.

Section 54.17(c) of 10 CFR 54 requires that an application for a renewed operating license not be submitted earlier than 20 years before the expiration of the license currently in effect. Because this application is being submitted earlier than 20 years before the renewed facility operating license for St. Lucie Unit 2 expires on April 6, 2043, an exemption to the above 20-year requirement has been requested (Reference 2). St. Lucie Unit 1 does not require such an exemption as its renewed facility operating license expires on March 1, 2036.

This notice is being submitted voluntarily to allow the NRC to plan more accurately and to budget agency resources accordingly.

If you have any questions, or need additional information, please contact William Maher at (561) 691-2294.

Sincerely,

Florida Power & Light Company

A handwritten signature in black ink, appearing to read 'Don Moul', is written over the printed name.

Don Moul
Executive Vice President & Chief Nuclear Officer

St. Lucie Units 1 and 2
Docket Nos. 50-335 and 50-389
L-2021-063 Page 2

cc: Regional Administrator, USNRC, Region II
Senior Resident Inspector, USNRC, St. Lucie Plant
Director, USNRC, Division of New and Renewed Licenses
Chief, USNRC, License Renewal Projects Branch
Project Manager, USNRC, License Renewal Projects Branch



June 2020

Benchmarking Utility-Scale PV Operational Expenses and Project Lifetimes:

Results from a Survey of U.S. Solar Industry Professionals

Ryan Wisler, Mark Bolinger, and Joachim Seel, Lawrence Berkeley National Laboratory

This paper draws on a survey of solar industry professionals and other sources to clarify trends in the expected useful life and operational expenditure (OpEx) of utility-scale photovoltaic (PV) plants in the United States.

Solar project developers, sponsors, long-term owners, and consultants have increased project-life assumptions over time, from an average of ~21.5 years in 2007 to ~32.5 years in 2019. Current assumptions range from 25 years to more than 35 years depending on the organization; 17 out of 19 organizations surveyed or reviewed use 30 years or more.

Levelized, lifetime OpEx estimates have declined from an average of ~\$35/kW_{DC}-yr for projects built in 2007 to an average of ~\$17/kW_{DC}-yr in 2019. Across 13 sources, the range in average lifetime OpEx for projects built in 2019 is broad, from \$13 to \$25/kW_{DC}-yr. Operations and maintenance (O&M) costs—one component of OpEx—have declined precipitously in recent years, to \$5-8/kW_{DC}-yr in many cases. Property taxes and land lease costs are highly variable across sites, but on average are—together—of similar magnitude. Other OpEx line items include security, insurance, and asset management.

Given 2007-2009 values for not only project life and OpEx but also other drivers of the levelized cost of energy (LCOE, excluding the investment tax credit), the LCOE for utility-scale PV projects built from 2007 through 2009 averaged \$305/MWh. Using 2019 values for all parameters yields an average LCOE of \$51/MWh. The decline in LCOE from \$305/MWh to \$51/MWh was predominantly caused by reductions in up-front expenditures (and, to a much lesser extent, by changes in capacity factors, financing costs, and tax rates), but 9% (\$22/MWh) of the overall decline is due to improvements in project life and OpEx. Project life extensions and OpEx reductions have had similarly sized impacts on LCOE over this period, at \$11/MWh each. Had project life and OpEx not improved over the last decade, LCOE in 2019 would have instead been \$73/MWh—43% higher.

Given the limited quantity and comparability of previously available data on these cost drivers, the data and trends presented here may inform assumptions used by electric system planners, modelers, and analysts. The results may also provide useful benchmarks to the solar industry, helping developers and assets owners compare their expectations for project life and OpEx with those of their peers.

Methods

The findings in this paper draw in part from a brief survey of U.S. solar project developers, sponsors, financiers, and consultants. We distributed the survey in December 2019. Responses were received from seven organizations. Additionally, we conducted a review of the annual financial reports from some of the large, publicly traded solar project developers and owners, yielding a number of additional sets of project-



life assumptions.¹ Ultimately, we assembled 19 different time-series estimates of useful project life.² For OpEx estimates, in addition to seven survey responses, we synthesized data from seven literature sources, leading to 14 different time-series estimates.³

With respect to project life, our interest was in better understanding how expectations for useful life have changed over time, as the industry has grown and matured. We focus on ‘useful’ life, defined here to mean the period of time in which the expected costs and revenues of a project are assessed to determine its economic viability. Typically, an asset with a useful life of, for example, 30 years is expected to earn ongoing operating profits during those 30 years (ongoing revenue > ongoing costs). At the end of year 30, however, either decommissioning or full project repowering would be expected. A longer assumed project life may enhance the expected long-term profitability of a project, assuming any resulting increase in O&M is kept within reasonable bounds. Moreover, longer depreciation terms reduce annual book depreciation from an accounting perspective, thereby boosting net income in the near term. From a planning and modeling perspective, longer lifetimes may enable lower LCOE by recovering up-front capital costs (and, potentially, any component replacement or refurbishment costs) over additional years of electricity production. We specifically sought insights into assumptions most-commonly used by developers and sponsors for project life when considering the lifetime profitability of a project, pitching projects to financiers, and establishing power purchase agreements during the development and financing process. We asked about current assumptions, and how those assumptions have changed over time.

With respect to OpEx, our interest was in total all-in operational expenditures and how expectations for OpEx have changed over time. We define OpEx to include scheduled and unscheduled maintenance, operations personnel, land lease costs, property taxes, and any other ongoing operations costs; some studies focus solely on O&M, but our interest was total OpEx. We sought leveled estimates considering the full expected lifetime of utility-scale PV plants. We asked respondents to report data in $\$/kW_{DC}\text{-yr}$, and requested elaboration on any variations that might exist depending on whether a project is fixed-tilt vs. tracking, whether a project is located in a region with heavy soiling (requiring frequent washing) or vegetation growth (requiring vegetation management), or other project characteristics. We supplement the survey results with estimates from other literature. Much of the available literature does not report all-in OpEx (instead reporting only O&M, or ignoring certain costs); in many cases, coverage and even units are unclear. We therefore adjust literature estimates (and some survey responses) as necessary to ensure greater comparability based on total OpEx, but admit that judgement was required in this process.

For both project life and OpEx, we focused on expectations from project developers, sponsors, and long-term owners because these are the entities most likely to be thinking about the full lifecycle of a project. We also included major consultancies, including those that provide due diligence services to the solar industry. The organizations from which we sourced data have likely been engaged in more than half of all utility-scale PV projects built in the United States since 2007.

¹ In some cases, project-life assumptions that derive from financial reports reflect depreciation- or accounting-based lives, which may in theory differ from useful-life assumptions used by developers and sponsors. However, a review of our results indicates no such bias in the estimates reported later in this paper, as the distribution of responses is generally similar for both sources of data.

² These estimates come from staff and annual reports from: NextEra, EDPR, RES, FirstSolar, EDF, Enel, Pattern, 8point3, Southern Power, PSE&G, BNEF, Lazard, Cypress Creek, Recurrent, Macquarie Capital, Norton Rose Fulbright, MAP, DNV GL, NRG.

³ These estimates come from staff and literature from: RES, BNEF, NREL, FirstSolar, EDF, MAP, NRG, sPower, Lazard, DNV GL, GTM, Wood Mackenzie, IHS Markit.



Estimated Project Lifetimes

Project developers, sponsors, long-term owners, and consultancies now most-commonly assume 30-year or greater useful project lives, as depicted in Figure 1. Current assumptions range from 25 years to more than 35 years depending on the organization; 17 out of 19 organizations use 30 years or more. Modules are now typically warranted for 25- or even 30-years, and are generally expected to have some useful life after warranties expire. Project life expectations from developers, sponsors and owners often exceed, by 5 to 10 years, these module warranty durations.

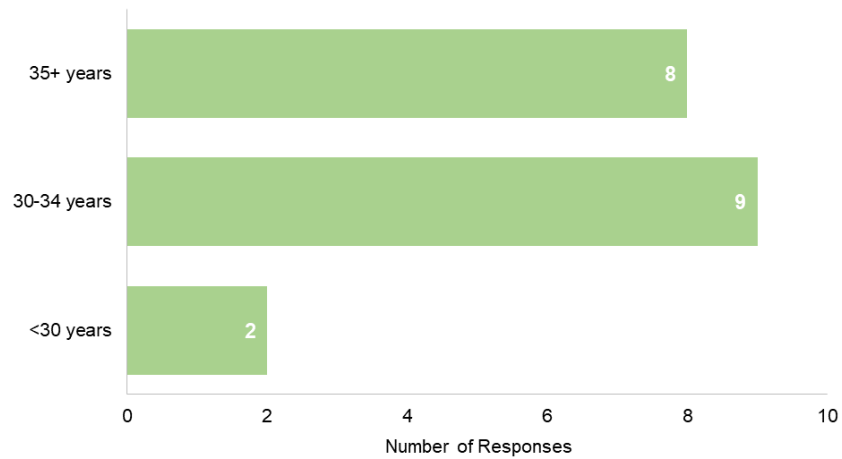


Figure 1. Current Project Life Expectations for Utility-Scale PV

Expectations for the useful life of utility-scale PV projects vary by respondent, but have consistently increased over time—from an average value of ~21.5 years in 2007 to ~32.5 years in 2019 (Figure 2). Directionally, this tracks the increase over time of the typical duration of module warranties.

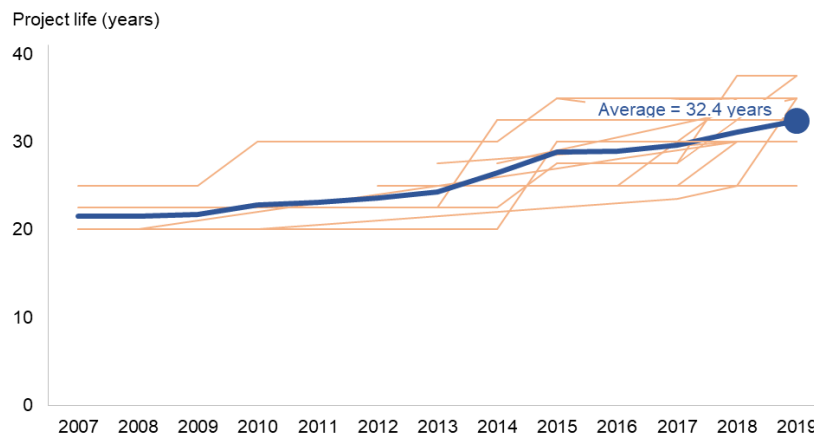


Figure 2. Project Life Expectations for Utility-Scale PV, over Time



One respondent noted a link between project life expectations and the cost of finance. Specifically, the cost of capital is, at present, very low, leading to lower discounting of possible profits in the long term. Previously, with a higher cost of capital, discounting meant that project life beyond 25 years was largely unimportant. The same respondent also noted that as project life expectations have increased, so too has the length of the “merchant tail”—the remaining operational period expected after a fixed-price sales agreement has ended. Expectations for a profitable merchant tail (which may or may not ultimately be fulfilled) helps enable aggressive pricing for initial power sales agreements.

Anticipated Operational Expenditures

Levelized, lifetime OpEx estimates have declined with time, though various sources report different numerical values. Across all sources, lifetime OpEx estimates averaged ~\$35/kW_{DC}-yr for projects built in 2007, declining to ~\$17/kW_{DC}-yr for projects built in 2019 (Figure 3).⁴ The results derived from the industry survey are comparable to the broader literature, as shown by the blue and grey lines in Figure 3. They also generally align with the trend of declining annual solar operations costs reported by regulated utilities, which decreased from an average of \$30/kW_{DC}-yr in 2011 to \$15/kW_{DC}-yr in 2018.⁵

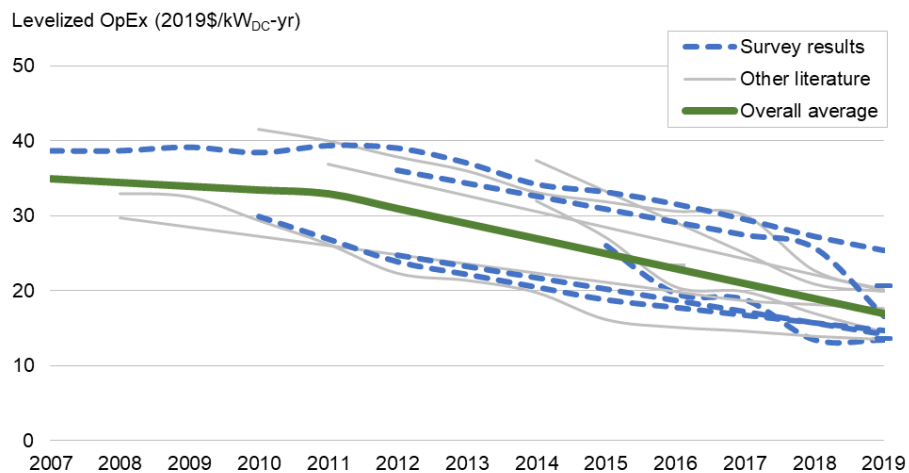


Figure 3. Lifetime OpEx Expectations for Utility-Scale PV, over Time

Variations in estimated lifetime OpEx for the most recent projects are depicted in Figure 4, and span a range of \$13 to \$25/kW_{DC}-yr. Survey-based responses are again broadly comparable to other literature-based estimates. Note that because respondents provided data on average costs, often for large project

⁴ OpEx costs for tracking PV projects are slightly higher than for fixed tilt, by ~\$1/kW_{DC}-yr. The costs reported in this section are for average projects that reflect a mix of tracking and fixed tilt.

⁵ See data summarized in Bolinger, M., J. Seel and D. Robson. 2019. *Utility-Scale Solar: Empirical Trends in Project Technology, Cost, Performance, and PPA Pricing in the United States*. Lawrence Berkeley National Laboratory. The underlying FERC Form 1 OpEx data includes operational costs of supervision and engineering, maintenance, rents, and training (and therefore excludes payments for property taxes, insurance, land royalties, performance bonds, various administrative and other fees, and overhead). Focusing only on 2018 operating expenses, utilities report a range from \$6/kW_{DC}-yr to \$32/kW_{DC}-yr.



fleets, the costs reported here are a range across fleets; the range across individual projects is larger still, with one respondent noting that costs as high or higher than \$30/kW_{DC}-yr are possible in some regions.

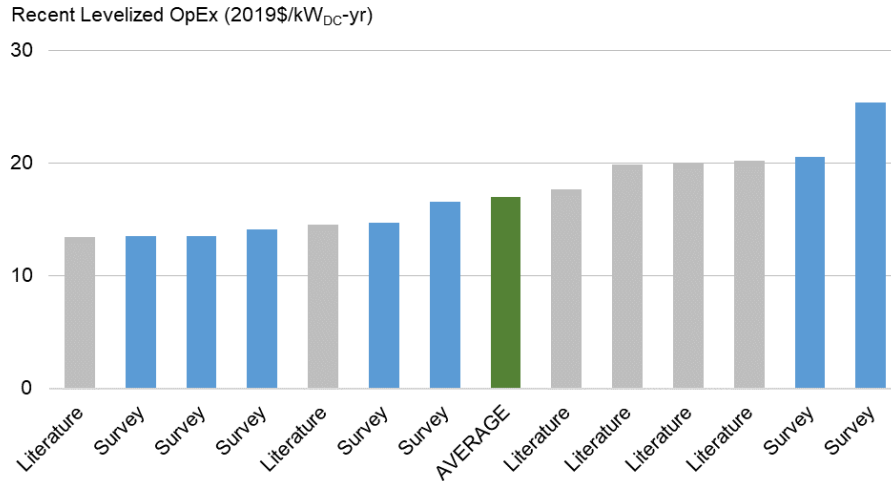


Figure 4. Recent Lifetime OpEx Expectations for Utility-Scale PV

While we primarily focused on all-in OpEx, some respondents broke out OpEx into its constituent parts, albeit using different categories of costs (Figure 5).

Operations and maintenance (O&M) costs—inclusive of scheduled and unscheduled maintenance—represent the single largest component of overall PV plant OpEx, as well as a primary source of OpEx reductions over the last decade. Current levelized O&M cost expectations range from \$5-8/kW_{DC}-yr in many cases. One respondent focused on trends in the cost of initial 5-year O&M contracts (excluding module cleaning and vegetation management, which might add ~\$1/kW_{DC}-yr), citing a decline in cost from ~\$15/kW_{DC}-yr in 2010 to \$4.5/kW_{DC}-yr in 2019. This same respondent indicated that actual OpEx costs for older PV projects may be lower than expectations that existed at the time of initial commercial operation, as these older projects have been able to avail themselves of lower-priced O&M contracts as their original contracts have expired and been renewed.

Property taxes and land lease costs are highly variable across sites. One respondent cited a range in property taxes of \$2 to \$4/kW_{DC}-yr depending on location. That same respondent cited lease costs of \$1 to \$8/kW_{DC}-yr, impacted by the cost of land in a region and site layout—sites in complex terrain often result in more land needing to be leased for a project of a fixed size.⁶ Module cleaning and vegetation management were also cited as being variable depending on site needs. Other notable OpEx line-items include security, insurance, and asset management. Fleet size was mentioned as impacting OpEx, with owners benefitting when able to share fixed costs across nearby projects.

⁶ Utility-scale PV projects do not generally own the land on which they are placed. Instead, the project owner leases the land from the original landowner or a third party that purchases the land. In the latter case, a third party purchases the land from the original owner, and then leases the land to the project owner. Which lease arrangement is used (from landowner or an intermediary) depends on site and region. Either way, the project owner incurs land costs in the form of an annual lease. For analysts, it is important to take care not to double count costs by including them both as up-front (presuming ownership) and ongoing (presuming ongoing lease) expenditures.

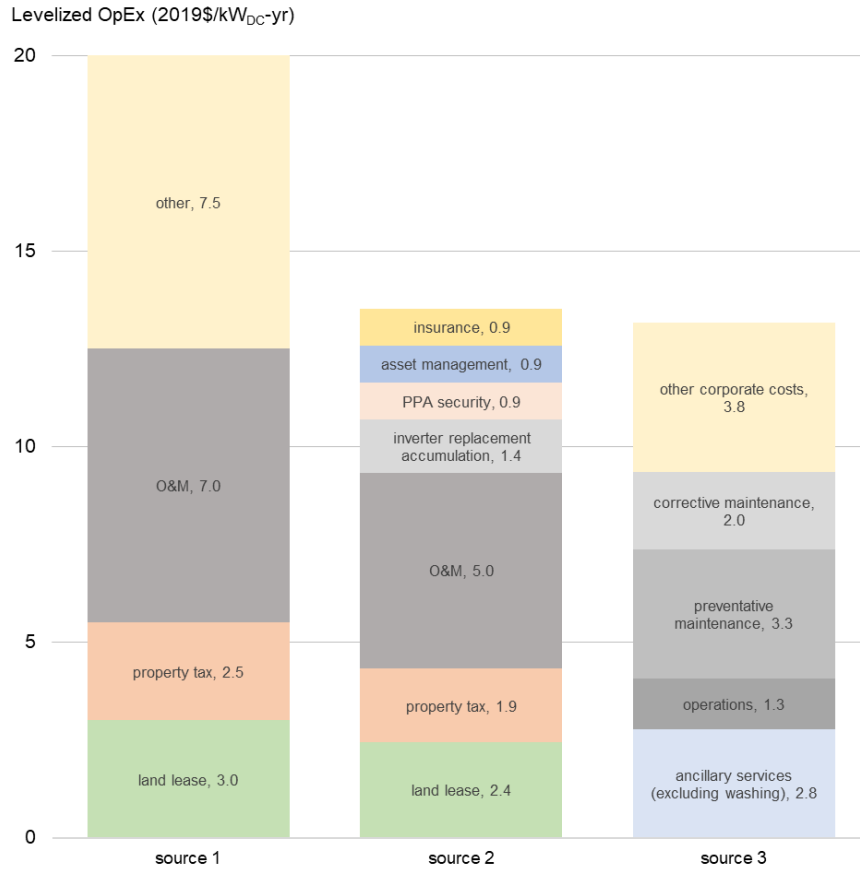


Figure 5. Recent Lifetime OpEx Expectations by Component

Reductions in OpEx over time have, in part, been motivated by the low power sales prices now common in the sector, requiring focused attention on lowering OpEx. Related, owners are asking for fewer services than in the past. As a result, overall costs are declining partly due to per-service cost reductions (as one example, via automated panel washing) and partly due to a smaller number of services being procured (as one example, owners realizing that field-level inspections of electrical wiring and equipment are not required every year).

However, one respondent noted that they anticipated that all-in OpEx could rise in the future, as developers may be underestimating certain costs in new markets. O&M is now offered at rock-bottom prices, with relatively few opportunities for further reductions. Land costs, meanwhile, may increase as landowners become increasingly savvy and competition for sites intensifies. Counties may offer fewer property tax abatements as the industry matures. Finally, as projects move closer to population centers, full-time onsite security staff may be required—something not needed for remotely located projects. A consultant echoed some of these themes, postulating that some developers and owners may be underestimating long-term costs.



Impacts on Levelized Cost of Energy⁷

The levelized cost of energy (LCOE) of solar plants is driven by five primary parameters: upfront capital expenditures, project performance, financing and tax assumptions, OpEx, and project life. Project life extensions and OpEx reductions therefore represent two potential levers for LCOE improvement.

Applying 2007-2009 values for not only project life and OpEx but also other drivers of LCOE, the LCOE for utility-scale PV projects built from 2007 through 2009 averaged \$305/MWh, excluding the federal investment tax credit (ITC). Using 2019 values for all parameters yields an average LCOE of \$51/MWh in 2019, again excluding the ITC (Figure 6). The decline in LCOE from \$305/MWh to \$51/MWh was predominantly caused by reductions in up-front capital expenditures (and, to a much lesser extent, by changes in capacity factors, financing costs, and tax rates), but 9% (\$22/MWh) of the overall decline is due to improvements in project life and OpEx. Project life extensions and OpEx reductions had similarly sized impacts on LCOE over this period, at \$11/MWh each. Had project life and OpEx not improved over the last decade, LCOE in 2019 would have instead been \$73/MWh—43% higher.

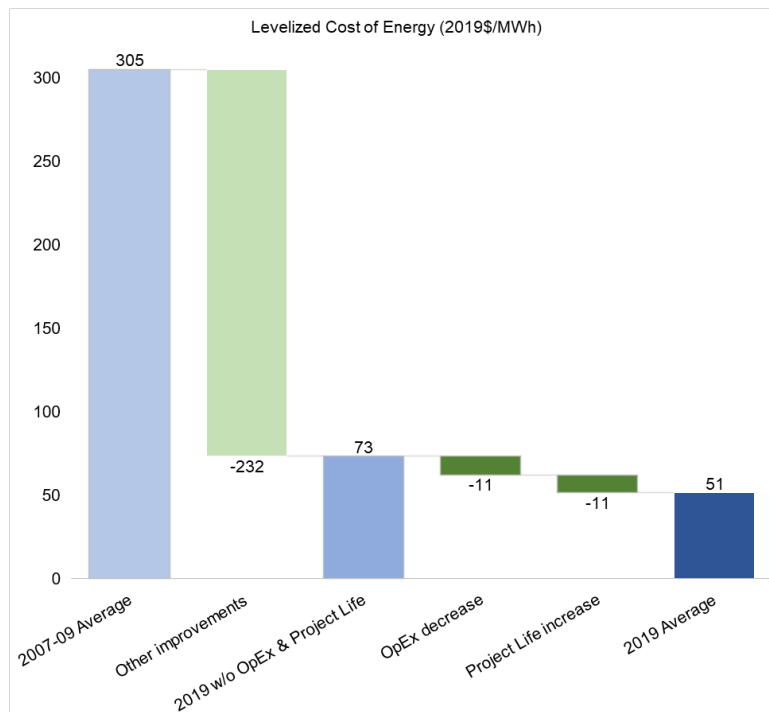


Figure 6. Impact of Project Life and OpEx Improvements on LCOE

Clearly, OpEx and project life can be important drivers for LCOE trends over time.

⁷ Assumptions derive in part from Bolinger, M., J. Seel and D. Robson. 2019. *Utility-Scale Solar: Empirical Trends in Project Technology, Cost, Performance, and PPA Pricing in the United States*. Lawrence Berkeley National Laboratory. For projects built from 2007-2009, assumptions include: \$5.5/W_{DC} installed cost, 17.6% DC capacity factor, 6.36% weighted average cost of capital, 40% combined tax rate, \$34.5/kW_{DC}-yr OpEx, and 21.6 year project life. For projects built in 2019, assumptions include: \$1.1/W_{DC} installed cost, 17.9% DC capacity factor, 5.94% weighted average cost of capital, 27% combined tax rate, \$17/kW_{DC}-yr OpEx, and 32.4-year project life.



Acknowledgements

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Florida Power & Light Company
Comparison of Actually Incurred Net Salvage and Net Salvage in Proposed Depreciation Rates
Using Estimated Plant Balances as of December 31, 2021

Account	Description	Five Year Net	Net Salvage	FPL Witness	Net Salvage	FPL Witness	Net Salvage	OPC
		Salvage	Recovery	Allis	Recovery	Ferguson	Recovery	Proposed /
		Actually	included in FPL	Proposed /	included in FPL	Proposed /	included in	Actually
		Incurred	Proposed Depr	Actually	Proposed Depr	Actually	OPC's Proposed	Incurred
		A	B	C=B/A		E=D/A	D	E=D/A
Distribution Plant								
361.00	Structures and Improvements	115,384	755,259	6.5	779,538	6.8	755,259	6.5
362.00	Station Equipment	3,524,146	6,253,833	1.8	2,965,287	0.8	6,253,833	1.8
363.00	Storage Battery Equipment	0	0		0		0	
364.00	Poles, Towers, and Fixtures	49,906,101	77,250,743	1.5	42,295,997	0.8	77,250,743	1.5
365.00	Overhead Conductors and Devices	34,987,796	58,087,578	1.7	44,795,487	1.3	46,094,350	1.3
366.00	Underground Conduit	(52,294)	0	0.0	0	0.0	0	0.0
367.60	Underground Conductors and Devices - Duct System	4,084,787	3,330,335	0.8	0	0.0	3,330,335	0.8
367.70	Underground Conductors and Devices - Direct Buried	(15,425)	0	0.0	0	0.0	0	0.0
368.00	Line Transformers	9,668,561	12,282,313	1.3	13,099,616	1.4	12,282,313	1.3
369.10	Services - Overhead	2,603,668	7,480,525	2.9	6,380,711	2.5	7,480,525	2.9
369.60	Services - Underground	904,770	3,452,306	3.8	3,726,505	4.1	3,452,306	3.8
370.00 & 37	Meters and Meters-AMI	3,604,070	12,089,970	3.4	9,175,892	2.5	9,462,998	2.6
371.00	Installations on Customers' Premises	306,056	333,800	1.1	351,308	1.1	333,800	1.1
371.40	Electric Vehicle Chargers	0	0		0		0	
373.00	Street Lighting and Signal Systems	2,355,809	2,900,518	1.2	1,990,905	0.8	2,900,518	1.2
Total Distribution Plant		111,993,429	184,217,180	1.6	125,561,245	1.1	169,596,980	1.5

Source:
 OPC INT 7-206 Attachment 1
 OPC INT 7-207 Attachment 1

Florida Power & Light Company
Comparison of Book Depreciation Reserve and Theoretical Reserve
Using Estimated Plant Balances as of December 31, 2021

Function	Allis NWA-1 Proposal			Ferguson KF-3(B) Proposal			OPC Proposal			Difference from Ferguson KF-3(B)	
	12/31/21 Plant in Service	12/31/21 Book Reserve Amount	Theoretical Reserve Amount	FPL Allis NWA-1 Surplus / (Deficiency)	Theoretical Reserve Amount	FPL Ferguson KF-3(B) Surplus / (Deficiency)	Difference from Allis NWA-1	Theoretical Reserve Amount	OPC Surplus / (Deficiency)		Difference from Allis NWA-1
(A)	(B)	(C)	(D)	(E)=(C)-(D)	(F)	(G)=(C)-(F)	(H)=(D)-(F)	(I)	(J)=(C)-(I)	(K)=(D)-(I)	(L)=(F)-(I)
Steam	1,395,998,737	577,123,027	546,249,659	30,873,368	546,249,659	30,873,368	0	546,249,659	30,873,368	0	0
Nuclear	8,478,789,439	3,792,211,761	3,015,601,157	776,610,604	2,357,522,809	1,434,688,952	658,078,348	2,357,522,809	1,434,688,952	658,078,348	0
Combined Cycle	12,889,663,091	2,186,879,047	2,725,542,308	(538,663,261)	2,256,828,546	(69,949,499)	468,713,762	2,456,184,286	(269,305,239)	269,358,022	(199,355,740)
Peaker Plants	1,172,696,883	142,604,199	127,226,948	15,377,251	127,226,948	15,377,251	0	127,226,948	15,377,251	0	0
Solar	4,869,802,677	502,678,218	502,962,657	(284,439)	436,347,038	66,331,180	66,615,619	436,347,038	66,331,180	66,615,619	0
Energy Storage	453,716,379	21,622,200	20,184,366	1,437,834	20,184,366	1,437,834	0	20,184,366	1,437,834	0	0
<i>Total Production</i>	<i>29,260,667,205</i>	<i>7,223,118,453</i>	<i>6,937,767,095</i>	<i>285,351,358</i>	<i>5,744,359,366</i>	<i>1,478,759,087</i>	<i>1,193,407,729</i>	<i>5,943,715,106</i>	<i>1,279,403,346</i>	<i>994,051,989</i>	<i>(199,355,740)</i>
Transmission	8,545,268,527	1,531,727,087	1,645,078,259	(113,351,172)	1,519,473,676	12,253,411	125,604,583	1,645,078,259	(113,351,172)	0	(125,604,583)
Distribution	24,256,896,274	5,392,129,569	6,058,308,820	(666,179,251)	5,481,814,388	(89,684,819)	576,494,432	5,976,464,124	(584,334,555)	81,844,696	(494,649,736)
General	1,427,623,313	406,235,874	348,585,665	57,650,209	327,360,512	78,875,362	21,225,153	348,585,665	57,650,209	0	(21,225,153)
<i>Total TDG</i>	<i>34,229,788,115</i>	<i>7,330,092,530</i>	<i>8,051,972,744</i>	<i>(721,880,214)</i>	<i>7,328,648,576</i>	<i>1,443,954</i>	<i>723,324,168</i>	<i>7,970,128,048</i>	<i>(640,035,519)</i>	<i>81,844,696</i>	<i>(641,479,472)</i>
Total	63,490,455,320	14,553,210,983	14,989,739,839	(436,528,856)	13,073,007,942	1,480,203,041	1,916,731,897	13,913,843,155	639,367,828	1,075,896,684	(840,835,213)

Florida Power & Light Company
Comparison of Book Depreciation Reserve and Theoretical Reserve
Using Estimated Plant Balances as of December 31, 2021

Account	Description	12/31/21 Plant in Service	12/31/21 Book Reserve Amount	Book Reserve Percent (E)=(D)/(C)	Allis NWA-1 Proposal			Ferguson KF-3(B) Proposal			OPC Proposal		
					Theoretical Reserve Amount	Reserve Percent	Surplus / (Deficiency)	Theoretical Reserve Amount	Reserve Percent	Surplus / (Deficiency)	Theoretical Reserve Amount	Reserve Percent	Surplus / (Deficiency)
(A)	(B)	(C)	(D)	(E)=(D)/(C)	(F)	(G)=(F)/(C)	(H)=(D)-(F)	(I)	(J)=(I)/(C)	(K)=(D)-(I)	(L)	(M)=(L)/(C)	(N)=(D)-(L)
Steam Production Plant													
Total Steam Production Plant													
311.00	Structures and Improvements	213,362,210	162,175,009	76.01%	92,801,748	43.49%	69,373,261	92,801,748	43.49%	69,373,261	92,801,748	43.49%	69,373,261
312.00	Boiler Plant Equipment	719,461,323	200,048,525	27.81%	252,610,059	35.11%	(52,561,534)	252,610,059	35.11%	(52,561,534)	252,610,059	35.11%	(52,561,534)
314.00	Turbogenerator Units	261,256,830	119,603,854	45.78%	116,068,753	44.43%	3,535,101	116,068,753	44.43%	3,535,101	116,068,753	44.43%	3,535,101
315.00	Accessory Electric Equipment	188,877,109	89,259,541	47.26%	79,470,636	42.08%	9,788,905	79,470,636	42.08%	9,788,905	79,470,636	42.08%	9,788,905
316.00	Miscellaneous Power Plant Equip	13,041,265	6,036,098	46.28%	5,298,463	40.63%	737,635	5,298,463	40.63%	737,635	5,298,463	40.63%	737,635
	Total Steam Production Plant	1,395,998,737	577,123,027	41.34%	546,249,659	39.13%	30,873,368	546,249,659	39.13%	30,873,368	546,249,659	39.13%	30,873,368
Nuclear Production Plant													
Total Nuclear Production Plant													
321.00	Structures and Improvements	1,734,511,914	880,922,113	50.79%	736,931,709	42.49%	143,990,404	591,643,748	34.11%	289,278,365	591,643,748	34.11%	289,278,365
322.00	Reactor Plant Equipment	3,477,042,215	1,590,801,967	45.75%	1,291,435,858	37.14%	299,366,109	965,879,444	27.78%	624,922,523	965,879,444	27.78%	624,922,523
323.00	Turbogenerator Units	2,323,862,585	818,441,279	35.22%	571,589,613	24.60%	246,851,666	445,003,568	19.15%	373,437,711	445,003,568	19.15%	373,437,711
324.00	Accessory Electric Equipment	800,498,890	441,852,979	55.20%	364,658,953	45.55%	77,194,026	311,538,589	38.92%	130,314,390	311,538,589	38.92%	130,314,390
325.00	Miscellaneous Power Plant Equip	142,873,836	60,193,423	42.13%	50,985,024	35.69%	9,208,399	43,457,460	30.42%	16,735,963	43,457,460	30.42%	16,735,963
	Total Nuclear Production Plant	8,478,789,439	3,792,211,761	44.73%	3,015,601,157	35.57%	776,610,604	2,357,522,809	27.80%	1,434,688,952	2,357,522,809	27.80%	1,434,688,952
Other Production Plant													
Combined Cycle Production Plant													
341.00	Structures and Improvements	1,467,039,929	441,628,787	30.10%	465,442,986	31.73%	(23,814,199)	395,902,132	26.99%	45,726,655	426,463,527	29.07%	15,165,260
342.00	Fuel Holders, Producers, and Accessories	303,886,691	66,411,636	21.85%	66,011,756	19.75%	6,399,880	48,698,692	16.03%	17,712,944	53,393,230	17.57%	13,018,406
343.00	Prime Movers - General	5,920,821,156	761,751,776	12.87%	1,205,605,743	20.36%	(443,853,967)	925,013,376	15.62%	(163,261,600)	1,046,081,168	17.67%	(284,329,392)
343.21	Prime Movers - Capital Spare Parts	3,143,424,927	393,214,550	12.51%	424,232,599	13.50%	(31,018,049)	422,515,882	13.44%	(29,301,332)	420,844,747	13.39%	(27,630,197)
344.00	Generators	904,658,791	204,865,266	22.65%	255,327,800	28.22%	(50,462,534)	206,142,603	22.79%	(1,277,337)	227,466,010	25.14%	(22,600,744)
345.00	Accessory Electric Equipment	1,000,712,601	276,051,068	27.59%	277,505,279	27.73%	(1,454,211)	228,640,626	22.85%	47,410,442	248,752,996	24.86%	27,298,072
346.00	Miscellaneous Power Plant Equip	149,118,996	42,955,963	28.81%	37,416,145	25.09%	5,539,818	29,915,235	20.06%	13,040,728	33,182,608	22.25%	9,773,355
	Total Combined Cycle Production Plant	12,889,663,091	2,186,879,047	16.97%	2,725,542,308	21.15%	(538,663,261)	2,256,828,546	17.51%	(69,949,499)	2,456,184,286	19.06%	(269,305,235)
Simple Cycle and Peaker Production Plant													
341.00	Structures and Improvements	110,854,356	13,123,291	11.84%	12,502,659	11.28%	620,632	12,502,659	11.28%	620,632	12,502,659	11.28%	620,632
342.00	Fuel Holders, Producers, and Accessories	143,773,021	12,037,975	8.37%	9,322,727	6.48%	2,715,248	9,322,727	6.48%	2,715,248	9,322,727	6.48%	2,715,248
343.00	Prime Movers - General	298,680,437	68,137,427	22.81%	40,517,003	13.57%	27,620,424	40,517,003	13.57%	27,620,424	40,517,003	13.57%	27,620,424
343.22	Prime Movers - Capital Spare Parts	351,758,270	16,020,216	4.55%	25,692,124	7.30%	(9,671,908)	25,692,124	7.30%	(9,671,908)	25,692,124	7.30%	(9,671,908)
344.00	Generators	145,007,181	17,516,822	12.08%	23,633,268	16.30%	(6,116,446)	23,633,268	16.30%	(6,116,446)	23,633,268	16.30%	(6,116,446)
345.00	Accessory Electric Equipment	119,219,809	15,733,550	13.20%	15,185,444	12.74%	548,106	15,185,444	12.74%	548,106	15,185,444	12.74%	548,106
346.00	Miscellaneous Power Plant Equip	3,403,808	34,918	1.03%	373,723	10.98%	(338,805)	373,723	10.98%	(338,805)	373,723	10.98%	(338,805)
	Total Simple Cycle and Peaker Producti	1,172,696,883	142,604,199	12.16%	127,226,948	10.85%	15,377,251	127,226,948	10.85%	15,377,251	127,226,948	10.85%	15,377,251
Solar Production Plant													
341.80	Structures and Improvements	416,363,297	33,042,798	7.94%	35,474,339	8.52%	(2,431,541)	30,509,448	7.33%	2,533,350	30,509,448	7.33%	2,533,350
343.80	Prime Movers - Solar	3,830,573,925	417,837,748	10.91%	411,088,910	10.73%	6,748,838	357,477,694	9.33%	60,360,054	357,477,694	9.33%	60,360,054
345.80	Accessory Electric Equipment	622,808,335	51,792,374	8.32%	56,391,810	9.05%	(4,599,436)	48,353,471	7.76%	3,438,903	48,353,471	7.76%	3,438,903
346.80	Miscellaneous Power Plant Equip	57,120	5,299	9.28%	7,598	13.30%	(2,299)	6,425	11.25%	(1,126)	6,425	11.25%	(1,126)
	Total Solar Production Plant	4,869,802,677	502,678,218	10.32%	502,962,657	10.33%	(284,439)	436,347,038	8.96%	66,331,180	436,347,038	8.96%	66,331,180
Energy Storage													
348.00	Energy Storage Equipment	453,716,379	21,622,200	4.77%	20,184,366	4.45%	1,437,834	20,184,366	4.45%	1,437,834	20,184,366	4.45%	1,437,834
	Total Energy Storage	453,716,379	21,622,200	4.77%	20,184,366	4.45%	1,437,834	20,184,366	4.45%	1,437,834	20,184,366	4.45%	1,437,834
	Total Other Production Plant	19,385,879,029	2,853,783,664	14.72%	3,375,916,279	17.41%	(522,132,615)	2,840,586,898	14.65%	13,196,766	3,039,942,638	15.68%	(186,158,974)
	Total Production Plant	29,260,667,205	7,223,118,453	24.69%	6,937,767,095	23.71%	285,351,358	5,744,359,366	19.63%	1,478,759,087	5,943,715,106	20.31%	1,279,403,346

Florida Power & Light Company
 Comparison of Book Depreciation Reserve and Theoretical Reserve
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	Book			Allis NWA-1 Proposal			Ferguson KF-3(B) Proposal			OPC Proposal		
		12/31/21 Plant	12/31/21 Book	Reserve	Theoretical	Reserve	Surplus /	Theoretical	Reserve	Surplus /	Theoretical	Reserve	Surplus /
		in Service	Reserve Amount	Percent	Reserve Amount	Percent	(Deficiency)	Reserve Amount	Percent	(Deficiency)	Reserve Amount	Percent	(Deficiency)
(A)	(B)	(C)	(D)	(E)=(D)/(C)	(F)	(G)=(F)/(C)	(H)=(D)-(F)	(I)	(J)=(I)/(C)	(K)=(D)-(I)	(L)	(M)=(L)/(C)	(N)=(D)-(L)
Transmission Plant													
350.20	Easements	271,402,574	53,752,626	19.81%	82,450,318	30.38%	(28,697,692)	61,662,241	22.72%	(7,909,615)	82,450,318	30.38%	(28,697,692)
352.00	Structures and Improvements	343,077,022	45,715,350	13.33%	42,821,063	12.48%	2,894,287	42,821,063	12.48%	2,894,287	42,821,063	12.48%	2,894,287
353.00	Station Equipment	2,928,897,434	491,536,323	16.78%	552,064,871	18.85%	(60,528,548)	511,161,747	17.45%	(19,625,424)	552,064,871	18.85%	(60,528,548)
353.10	Station Equipment - Step-Up Transform	483,088,284	77,129,854	15.97%	110,393,286	22.85%	(33,263,432)	88,818,845	18.39%	(11,688,991)	110,393,286	22.85%	(33,263,432)
354.00	Towers and Fixtures	167,917,205	66,894,617	39.89%	36,896,132	21.97%	30,088,485	31,792,199	18.93%	35,192,418	36,896,132	21.97%	30,088,485
355.00	Poles and Fixtures	2,338,863,733	401,419,421	17.16%	421,449,597	18.02%	(20,030,176)	393,352,954	16.82%	8,066,467	421,449,597	18.02%	(20,030,176)
356.00	Overhead Conductors and Devices	1,515,639,748	286,961,568	18.93%	274,150,842	18.09%	12,810,726	265,012,477	17.49%	21,949,091	274,150,842	18.09%	12,810,726
357.00	Underground Conduit	157,775,772	31,585,979	20.02%	34,006,736	21.55%	(2,420,757)	34,006,736	21.55%	(2,420,757)	34,006,736	21.55%	(2,420,757)
358.00	Underground Conductors and Devices	205,572,397	40,146,865	19.53%	51,723,792	25.16%	(11,576,927)	51,723,792	25.16%	(11,576,927)	51,723,792	25.16%	(11,576,927)
359.00	Roads and Trails	133,034,358	36,494,484	27.43%	39,121,622	29.41%	(2,627,138)	39,121,622	29.41%	(2,627,138)	39,121,622	29.41%	(2,627,138)
Total Transmission Plant		8,545,268,527	1,531,727,087	17.92%	1,645,078,259	19.25%	(113,351,172)	1,519,473,676	17.78%	12,253,411	1,645,078,259	19.25%	(113,351,172)
Distribution Plant													
361.00	Structures and Improvements	363,420,972	84,990,629	23.39%	74,313,764	20.45%	10,676,865	74,313,764	20.45%	10,676,865	74,313,764	20.45%	10,676,865
362.00	Station Equipment	3,025,803,566	633,794,806	20.95%	668,555,637	22.10%	(34,760,831)	618,056,991	20.43%	15,737,815	668,555,637	22.10%	(34,760,831)
363.00	Storage Battery Equipment	4,250,951	2,123,740	49.96%	1,020,978	24.02%	1,102,762	1,020,978	24.02%	1,102,762	1,020,978	24.02%	1,102,762
364.10	Poles, Towers, and Fixtures - Wood	1,791,157,643	521,130,216	29.09%	845,190,996	47.19%	(324,060,780)	691,863,554	38.63%	(170,733,338)	845,190,996	47.19%	(324,060,780)
364.20	Poles, Towers, and Fixtures - Concrete	1,666,735,268	108,741,707	6.52%	286,550,376	17.19%	(177,808,669)	226,882,722	13.61%	(118,141,015)	286,550,376	17.19%	(177,808,669)
365.00	Overhead Conductors and Devices	4,102,150,836	569,946,634	13.89%	807,676,236	19.69%	(237,729,602)	738,446,845	18.00%	(168,500,211)	744,652,254	18.15%	(174,705,619)
366.60	Underground Conduit - Duct System	2,294,405,710	464,454,245	20.24%	465,829,986	20.30%	(1,375,741)	465,829,986	20.30%	(1,375,741)	465,829,986	20.30%	(1,375,741)
366.70	Underground Conduit - Direct Buried	121,915,197	36,665,335	30.07%	33,825,615	27.75%	2,839,720	33,825,615	27.75%	2,839,720	33,825,615	27.75%	2,839,720
367.60	Underground Conductors and Devices - I	2,802,292,502	477,826,171	17.05%	588,827,137	21.01%	(111,000,966)	472,122,016	16.85%	5,704,155	588,827,137	21.01%	(111,000,966)
367.70	Underground Conductors and Devices - I	916,624,605	317,517,773	34.64%	295,630,628	32.25%	21,887,145	237,663,885	25.93%	79,853,888	295,630,628	32.25%	21,887,145
368.00	Line Transformers	3,493,242,494	1,015,267,810	29.06%	815,087,376	23.33%	200,180,434	815,087,376	23.33%	200,180,434	815,087,376	23.33%	200,180,434
369.10	Services - Overhead	419,369,727	173,870,371	41.46%	171,472,041	40.89%	2,398,330	158,611,634	37.82%	15,258,737	171,472,041	40.89%	2,398,330
369.60	Services - Underground	1,365,020,244	426,898,969	31.27%	336,182,569	24.63%	90,716,400	336,182,569	24.63%	90,716,400	336,182,569	24.63%	90,716,400
370.00	Meters	158,265,169	104,122,480	65.79%	84,266,378	53.24%	19,856,102	80,895,717	51.11%	23,226,763	80,905,154	51.12%	23,217,326
370.10	Meters - AMI	838,456,573	337,828,276	40.29%	387,734,208	46.24%	(49,905,932)	372,224,842	44.39%	(34,396,566)	372,274,718	44.40%	(34,446,444)
371.00	Installations on Customers' Premises	105,497,866	36,663,289	34.75%	32,495,690	30.80%	4,167,599	28,534,397	27.05%	8,128,892	32,495,690	30.80%	4,167,599
371.40	Electric Vehicle Chargers	10,589,732	128,746	1.22%	505,612	4.77%	(376,866)	505,612	4.77%	(376,866)	505,612	4.77%	(376,866)
373.00	Street Lighting and Signal Systems	777,697,220	80,158,373	10.31%	163,143,593	20.98%	(82,985,220)	129,745,885	16.68%	(49,587,512)	163,143,593	20.98%	(82,985,220)
Total Distribution Plant		24,256,896,274	5,392,129,569	22.23%	6,058,308,820	24.98%	(666,179,251)	5,481,814,388	22.60%	(89,684,819)	5,976,464,124	24.64%	(584,334,555)
General Plant													
390.00	Structures and Improvements	795,906,054	162,154,236	20.37%	148,576,034	18.67%	13,578,202	127,350,881	16.00%	34,803,355	148,576,034	18.67%	13,578,202
392.10	Automobiles	16,848,883	11,757,061	69.78%	6,712,109	39.84%	5,044,952	6,712,109	39.84%	5,044,952	6,712,109	39.84%	5,044,952
392.20	Light Trucks	80,399,479	35,798,655	44.53%	31,180,645	38.78%	4,618,010	31,180,645	38.78%	4,618,010	31,180,645	38.78%	4,618,010
392.30	Heavy Trucks	406,416,668	159,067,611	39.14%	130,152,728	32.02%	28,914,883	130,152,728	32.02%	28,914,883	130,152,728	32.02%	28,914,883
392.40	Tractor Trailers	4,637,374	1,731,984	37.35%	1,523,734	32.86%	208,250	1,523,734	32.86%	208,250	1,523,734	32.86%	208,250
392.90	Trailers	38,444,581	8,381,225	21.80%	7,820,103	20.34%	561,122	7,820,103	20.34%	561,122	7,820,103	20.34%	561,122
396.10	Power Operated Equipment	6,977,625	3,046,502	43.66%	2,183,896	31.30%	862,606	2,183,896	31.30%	862,606	2,183,896	31.30%	862,606
397.80	Communication Equipment - Fiber Optic	77,992,649	24,298,598	31.15%	20,436,416	26.20%	3,862,182	20,436,416	26.20%	3,862,182	20,436,416	26.20%	3,862,182
Total General Plant		1,427,623,313	406,235,874	28.46%	348,585,665	24.42%	57,650,209	327,360,512	22.93%	78,875,362	348,585,665	24.42%	57,650,209
Total Transmission, Distribution, and General Plant		34,229,788,115	7,330,092,530	21.41%	8,051,972,744	23.52%	(721,880,214)	7,328,648,576	21.41%	1,443,954	7,970,128,048	23.28%	(640,035,519)
TOTAL DEPRECIABLE PLANT		63,490,455,320	14,553,210,983	22.92%	14,989,739,839	23.61%	(436,528,856)	13,073,007,942	20.59%	1,480,203,041	13,913,843,155	21.91%	639,367,828

Florida Power & Light Company
 Comparison of Book Depreciation Reserve and Theoretical Reserve
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	12/31/21 Plant in Service (C)	12/31/21 Book Reserve Amount (D)	Book Reserve Percent (E)=(D)/(C)	Allis NWA-1 Proposal			Ferguson KF-3(B) Proposal			OPC Proposal		
					Theoretical Reserve Amount (F)	Reserve Percent (G)=(F)/(C)	Surplus / (Deficiency) (H)=(D)-(F)	Theoretical Reserve Amount (I)	Reserve Percent (J)=(I)/(C)	Surplus / (Deficiency) (K)=(D)-(I)	Theoretical Reserve Amount (L)	Reserve Percent (M)=(L)/(C)	Surplus / (Deficiency) (N)=(D)-(L)
Steam Production Plant													
<i>Crist Steam Plant</i>													
<i>Crist Common</i>													
311.00	Structures and Improvements	157,804,657	130,811,821	82.89%	72,170,294	45.73%	58,641,527	72,170,294	45.73%	58,641,527	72,170,294	45.73%	58,641,527
312.00	Boiler Plant Equipment	94,244,191	11,258,438	11.95%	20,932,011	22.21%	(9,673,573)	20,932,011	22.21%	(9,673,573)	20,932,011	22.21%	(9,673,573)
314.00	Turbogenerator Units	28,056,791	19,143,248	68.23%	13,386,178	47.71%	5,757,070	13,386,178	47.71%	5,757,070	13,386,178	47.71%	5,757,070
315.00	Accessory Electric Equipment	103,472,549	47,770,866	46.17%	41,409,442	40.02%	6,361,424	41,409,442	40.02%	6,361,424	41,409,442	40.02%	6,361,424
316.00	Miscellaneous Power Plant Equip	5,914,170	2,986,915	50.50%	2,057,522	34.79%	929,393	2,057,522	34.79%	929,393	2,057,522	34.79%	929,393
	<i>Total</i>	<i>389,492,359</i>	<i>211,971,287</i>	<i>54.42%</i>	<i>149,955,447</i>	<i>38.50%</i>	<i>62,015,840</i>	<i>149,955,447</i>	<i>38.50%</i>	<i>62,015,840</i>	<i>149,955,447</i>	<i>38.50%</i>	<i>62,015,840</i>
<i>Crist Unit 4</i>													
311.00	Structures and Improvements			0.00%		0.00%	0		0.00%	0	0	0.00%	0
312.00	Boiler Plant Equipment	23,900,620	17,287,313	72.33%	18,920,729	79.16%	(1,633,416)	18,920,729	79.16%	(1,633,416)	18,920,729	79.16%	(1,633,416)
314.00	Turbogenerator Units	11,280,476	7,366,287	65.30%	8,870,286	78.63%	(1,503,999)	8,870,286	78.63%	(1,503,999)	8,870,286	78.63%	(1,503,999)
315.00	Accessory Electric Equipment	3,722,387	2,506,317	67.33%	3,170,637	85.18%	(664,320)	3,170,637	85.18%	(664,320)	3,170,637	85.18%	(664,320)
316.00	Miscellaneous Power Plant Equip			0.00%		0.00%	0		0.00%	0	0	0.00%	0
	<i>Total</i>	<i>38,903,483</i>	<i>27,159,917</i>	<i>69.81%</i>	<i>30,961,652</i>	<i>79.59%</i>	<i>(3,801,735)</i>	<i>30,961,652</i>	<i>79.59%</i>	<i>(3,801,735)</i>	<i>30,961,652</i>	<i>79.59%</i>	<i>(3,801,735)</i>
<i>Crist Unit 5</i>													
311.00	Structures and Improvements			0.00%		0.00%	0		0.00%	0	0	0.00%	0
312.00	Boiler Plant Equipment	25,834,053	16,703,845	64.66%	18,354,106	71.05%	(1,650,261)	18,354,106	71.05%	(1,650,261)	18,354,106	71.05%	(1,650,261)
314.00	Turbogenerator Units	14,821,431	4,552,213	30.71%	9,404,371	63.45%	(4,852,158)	9,404,371	63.45%	(4,852,158)	9,404,371	63.45%	(4,852,158)
315.00	Accessory Electric Equipment	4,162,197	2,839,269	68.22%	3,070,802	73.78%	(231,533)	3,070,802	73.78%	(231,533)	3,070,802	73.78%	(231,533)
316.00	Miscellaneous Power Plant Equip			0.00%		0.00%	0		0.00%	0	0	0.00%	0
	<i>Total</i>	<i>44,817,681</i>	<i>24,095,328</i>	<i>53.76%</i>	<i>30,829,279</i>	<i>68.79%</i>	<i>(6,733,951)</i>	<i>30,829,279</i>	<i>68.79%</i>	<i>(6,733,951)</i>	<i>30,829,279</i>	<i>68.79%</i>	<i>(6,733,951)</i>
<i>Crist Unit 6</i>													
311.00	Structures and Improvements			0.00%		0.00%	0		0.00%	0	0	0.00%	0
312.00	Boiler Plant Equipment	144,222,333	27,188,146	18.85%	50,548,982	35.05%	(23,360,836)	50,548,982	35.05%	(23,360,836)	50,548,982	35.05%	(23,360,836)
314.00	Turbogenerator Units	57,568,931	22,001,610	38.22%	23,300,067	40.47%	(1,298,457)	23,300,067	40.47%	(1,298,457)	23,300,067	40.47%	(1,298,457)
315.00	Accessory Electric Equipment	33,319,870	12,543,172	37.64%	12,916,755	38.77%	(373,583)	12,916,755	38.77%	(373,583)	12,916,755	38.77%	(373,583)
316.00	Miscellaneous Power Plant Equip			0.00%		0.00%	0		0.00%	0	0	0.00%	0
	<i>Total</i>	<i>235,111,133</i>	<i>61,732,929</i>	<i>26.26%</i>	<i>86,765,804</i>	<i>36.90%</i>	<i>(25,032,875)</i>	<i>86,765,804</i>	<i>36.90%</i>	<i>(25,032,875)</i>	<i>86,765,804</i>	<i>36.90%</i>	<i>(25,032,875)</i>
<i>Crist Unit 7</i>													
311.00	Structures and Improvements			0.00%		0.00%	0		0.00%	0	0	0.00%	0
312.00	Boiler Plant Equipment	157,175,682	28,512,184	18.14%	53,010,671	33.73%	(24,498,487)	53,010,671	33.73%	(24,498,487)	53,010,671	33.73%	(24,498,487)
314.00	Turbogenerator Units	102,954,877	40,685,471	39.52%	40,524,636	39.36%	160,835	40,524,636	39.36%	160,835	40,524,636	39.36%	160,835
315.00	Accessory Electric Equipment	27,606,672	16,672,769	60.39%	12,073,534	43.73%	4,599,235	12,073,534	43.73%	4,599,235	12,073,534	43.73%	4,599,235
316.00	Miscellaneous Power Plant Equip			0.00%		0.00%	0		0.00%	0	0	0.00%	0
	<i>Total</i>	<i>287,737,230</i>	<i>85,870,424</i>	<i>29.84%</i>	<i>105,608,841</i>	<i>36.70%</i>	<i>(19,738,417)</i>	<i>105,608,841</i>	<i>36.70%</i>	<i>(19,738,417)</i>	<i>105,608,841</i>	<i>36.70%</i>	<i>(19,738,417)</i>
Total Crist Steam Plant		996,061,886	410,829,885	41.25%	404,121,023	40.57%	6,708,862	404,121,023	40.57%	6,708,862	404,121,023	40.57%	6,708,862
<i>Scherer Steam Plant</i>													
<i>Scherer Common</i>													
311.00	Structures and Improvements	30,228,391	15,653,939	51.79%	7,942,286	26.27%	7,711,653	7,942,286	26.27%	7,711,653	7,942,286	26.27%	7,711,653
312.00	Boiler Plant Equipment	53,962,734	13,984,694	25.92%	13,932,501	25.82%	52,193	13,932,501	25.82%	52,193	13,932,501	25.82%	52,193
314.00	Turbogenerator Units	1,506,946	1,138,650	75.56%	474,160	31.46%	664,490	474,160	31.46%	664,490	474,160	31.46%	664,490
315.00	Accessory Electric Equipment	2,455,938	623,798	25.40%	648,243	26.39%	(24,445)	648,243	26.39%	(24,445)	648,243	26.39%	(24,445)
316.00	Miscellaneous Power Plant Equip	6,302,833	2,579,394	40.92%	2,866,244	45.48%	(286,850)	2,866,244	45.48%	(286,850)	2,866,244	45.48%	(286,850)
	<i>Total</i>	<i>94,456,843</i>	<i>33,980,475</i>	<i>35.97%</i>	<i>25,863,434</i>	<i>27.38%</i>	<i>8,117,041</i>	<i>25,863,434</i>	<i>27.38%</i>	<i>8,117,041</i>	<i>25,863,434</i>	<i>27.38%</i>	<i>8,117,041</i>

Florida Power & Light Company
Comparison of Book Depreciation Reserve and Theoretical Reserve
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	12/31/21 Plant in Service	12/31/21 Book Reserve Amount	Book Reserve Percent	Allis NWA-1 Proposal			Ferguson KF-3(B) Proposal			OPC Proposal		
					Theoretical Reserve Amount	Reserve Percent	Surplus / (Deficiency)	Theoretical Reserve Amount	Reserve Percent	Surplus / (Deficiency)	Theoretical Reserve Amount	Reserve Percent	Surplus / (Deficiency)
(A)	(B)	(C)	(D)	(E)=(D)/(C)	(F)	(G)=(F)/(C)	(H)=(D)-(F)	(I)	(J)=(I)/(C)	(K)=(D)-(I)	(L)	(M)=(L)/(C)	(N)=(D)-(L)
<i>Scherer Unit 3</i>													
311.00	Structures and Improvements	25,329,161	15,709,250	62.02%	12,689,168	50.10%	3,020,082	12,689,168	50.10%	3,020,082	12,689,168	50.10%	3,020,082
312.00	Boiler Plant Equipment	220,121,711	85,113,904	38.67%	76,911,059	34.94%	8,202,845	76,911,059	34.94%	8,202,845	76,911,059	34.94%	8,202,845
314.00	Turbogenerator Units	45,067,377	24,716,374	54.84%	20,109,055	44.62%	4,607,319	20,109,055	44.62%	4,607,319	20,109,055	44.62%	4,607,319
315.00	Accessory Electric Equipment	14,137,497	6,303,350	44.59%	6,181,223	43.72%	122,127	6,181,223	43.72%	122,127	6,181,223	43.72%	122,127
316.00	Miscellaneous Power Plant Equip	824,261	469,789	57.00%	374,697	45.46%	95,092	374,697	45.46%	95,092	374,697	45.46%	95,092
	Total	305,480,008	132,312,667	43.31%	116,265,202	38.06%	16,047,465	116,265,202	38.06%	16,047,465	116,265,202	38.06%	16,047,465
Total Scherer Steam Plant		399,936,851	166,293,142	41.58%	142,128,636	35.54%	24,164,506	142,128,636	35.54%	24,164,506	142,128,636	35.54%	24,164,506
Total Steam Production Plant		1,395,998,737	577,123,027	41.34%	546,249,659	39.13%	30,873,368	546,249,659	39.13%	30,873,368	546,249,659	39.13%	30,873,368
Nuclear Production Plant													
St. Lucie Nuclear Plant													
<i>St. Lucie Common</i>													
321.00	Structures and Improvements	428,283,839	220,749,797	51.54%	217,289,206	50.73%	3,460,591	155,998,473	36.42%	64,751,324	155,998,473	36.42%	64,751,324
322.00	Reactor Plant Equipment	53,525,448	26,980,291	50.41%	22,084,849	41.26%	4,895,442	15,291,467	28.57%	11,688,824	15,291,467	28.57%	11,688,824
323.00	Turbogenerator Units	15,549,874	4,403,628	28.32%	3,903,083	25.10%	500,545	2,441,125	15.70%	1,962,503	2,441,125	15.70%	1,962,503
324.00	Accessory Electric Equipment	36,864,433	20,611,573	55.91%	20,071,649	54.45%	539,924	14,992,366	40.67%	5,619,207	14,992,366	40.67%	5,619,207
325.00	Miscellaneous Power Plant Equip	23,195,582	7,068,923	30.48%	8,903,215	38.38%	(1,834,292)	6,457,215	27.84%	611,708	6,457,215	27.84%	611,708
	Total	557,419,177	279,814,211	50.20%	272,252,002	48.84%	7,562,209	195,180,646	35.02%	84,633,565	195,180,646	35.02%	84,633,565
<i>St. Lucie Unit 1</i>													
321.00	Structures and Improvements	219,004,819	117,397,984	53.61%	123,352,358	56.32%	(5,954,374)	84,023,239	38.37%	33,374,745	84,023,239	38.37%	33,374,745
322.00	Reactor Plant Equipment	924,507,798	434,094,797	46.95%	433,777,846	46.92%	316,951	262,508,801	28.39%	171,585,996	262,508,801	28.39%	171,585,996
323.00	Turbogenerator Units	447,173,618	158,824,300	35.52%	164,113,095	36.70%	(5,288,795)	87,154,794	19.49%	71,669,506	87,154,794	19.49%	71,669,506
324.00	Accessory Electric Equipment	130,121,602	66,282,752	50.94%	70,459,553	54.15%	(4,176,801)	47,947,146	36.85%	18,335,606	47,947,146	36.85%	18,335,606
325.00	Miscellaneous Power Plant Equip	17,674,266	8,443,789	47.77%	9,039,089	51.14%	(959,300)	6,452,622	36.51%	1,991,167	6,452,622	36.51%	1,991,167
	Total	1,738,482,104	785,043,623	45.16%	800,741,941	46.06%	(15,698,318)	488,086,602	28.08%	296,957,021	488,086,602	28.08%	296,957,021
<i>St. Lucie Unit 2</i>													
321.00	Structures and Improvements	299,078,948	156,901,540	52.46%	160,533,985	53.68%	(3,632,445)	115,865,876	38.74%	41,035,664	115,865,876	38.74%	41,035,664
322.00	Reactor Plant Equipment	1,106,308,676	471,521,501	42.62%	453,389,717	40.98%	18,131,784	305,895,730	27.65%	165,625,771	305,895,730	27.65%	165,625,771
323.00	Turbogenerator Units	368,375,231	113,872,620	30.91%	117,382,041	31.86%	(3,509,421)	72,107,079	19.57%	41,765,541	72,107,079	19.57%	41,765,541
324.00	Accessory Electric Equipment	210,886,958	104,337,811	49.48%	108,165,443	51.29%	(3,827,632)	81,009,692	38.41%	23,328,119	81,009,692	38.41%	23,328,119
325.00	Miscellaneous Power Plant Equip	26,430,446	14,725,176	55.71%	13,656,728	51.67%	1,068,448	10,785,196	40.81%	3,939,980	10,785,196	40.81%	3,939,980
	Total	2,011,080,259	861,358,649	42.83%	853,127,914	42.42%	8,230,735	585,663,573	29.12%	275,695,076	585,663,573	29.12%	275,695,076
Total St. Lucie Nuclear Plant		4,306,981,540	1,926,216,483	44.72%	1,926,121,857	44.72%	94,626	1,268,930,821	29.46%	657,285,662	1,268,930,821	29.46%	657,285,662
Turkey Point Nuclear Plant													
<i>Turkey Point Common</i>													
321.00	Structures and Improvements	445,026,799	218,491,524	49.10%	138,028,156	31.02%	80,463,368	138,028,156	31.02%	80,463,368	138,028,156	31.02%	80,463,368
322.00	Reactor Plant Equipment	134,184,480	61,725,975	46.00%	30,607,586	22.81%	31,118,389	30,607,586	22.81%	31,118,389	30,607,586	22.81%	31,118,389
323.00	Turbogenerator Units	33,394,423	10,043,850	30.08%	4,328,609	12.96%	5,715,241	4,284,884	12.83%	5,758,966	4,284,884	12.83%	5,758,966
324.00	Accessory Electric Equipment	54,832,779	35,456,650	64.66%	22,513,799	41.06%	12,942,851	22,734,521	41.46%	12,722,129	22,734,521	41.46%	12,722,129
325.00	Miscellaneous Power Plant Equip	43,836,326	19,319,894	44.07%	12,159,674	27.74%	7,160,220	12,395,787	28.28%	6,924,107	12,395,787	28.28%	6,924,107
	Total	711,274,807	345,037,894	48.51%	207,637,824	29.19%	137,400,070	208,050,934	29.25%	136,986,960	208,050,934	29.25%	136,986,960
<i>Turkey Point Unit 3</i>													
321.00	Structures and Improvements	186,076,891	91,882,745	49.38%	52,611,781	28.27%	39,270,964	52,611,781	28.27%	39,270,964	52,611,781	28.27%	39,270,964
322.00	Reactor Plant Equipment	648,686,317	321,294,118	49.53%	184,297,051	28.41%	136,997,067	184,297,051	28.41%	136,997,067	184,297,051	28.41%	136,997,067
323.00	Turbogenerator Units	797,201,773	268,622,484	33.70%	152,947,681	19.19%	115,674,803	151,402,752	18.99%	117,219,732	151,402,752	18.99%	117,219,732
324.00	Accessory Electric Equipment	165,852,717	91,934,343	55.43%	62,559,778	37.72%	29,374,565	63,173,108	38.09%	28,761,235	63,173,108	38.09%	28,761,235

Florida Power & Light Company
 Comparison of Book Depreciation Reserve and Theoretical Reserve
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	12/31/21 Plant in Service (C)	12/31/21 Book Reserve Amount (D)	Book Reserve Percent (E)=(D)/(C)	Allis NWA-1 Proposal			Ferguson KF-3(B) Proposal			OPC Proposal		
					Theoretical Reserve Amount (F)	Reserve Percent (G)=(F)/(C)	Surplus / Deficiency (H)=(D)-(F)	Theoretical Reserve Amount (I)	Reserve Percent (J)=(I)/(C)	Surplus / Deficiency (K)=(D)-(I)	Theoretical Reserve Amount (L)	Reserve Percent (M)=(L)/(C)	Surplus / Deficiency (N)=(D)-(L)
325.00	Miscellaneous Power Plant Equip	16,047,826	3,657,491	22.79%	3,500,465	21.81%	157,026	3,568,439	22.24%	89,052	3,568,439	22.24%	89,052
	<i>Total</i>	<u>1,813,865,524</u>	<u>777,391,181</u>	<u>42.86%</u>	<u>455,916,756</u>	<u>25.14%</u>	<u>321,474,425</u>	<u>455,053,131</u>	<u>25.09%</u>	<u>322,338,050</u>	<u>455,053,131</u>	<u>25.09%</u>	<u>322,338,050</u>
	<i>Turkey Point Unit 4</i>												
321.00	Structures and Improvements	157,040,616	75,498,522	48.08%	45,116,223	28.73%	30,382,299	45,116,223	28.73%	30,382,299	45,116,223	28.73%	30,382,299
322.00	Reactor Plant Equipment	609,829,496	275,185,284	45.12%	167,278,809	27.43%	107,906,475	167,278,809	27.43%	107,906,475	167,278,809	27.43%	107,906,475
323.00	Turbogenerator Units	662,167,666	262,674,397	39.67%	128,915,104	19.47%	133,759,293	127,612,934	19.27%	135,061,463	127,612,934	19.27%	135,061,463
324.00	Accessory Electric Equipment	201,940,401	123,229,850	61.02%	80,888,731	40.06%	42,341,119	81,681,756	40.45%	41,548,094	81,681,756	40.45%	41,548,094
325.00	Miscellaneous Power Plant Equip	15,689,389	6,978,150	44.48%	3,725,853	23.75%	3,252,297	3,798,201	24.21%	3,179,949	3,798,201	24.21%	3,179,949
	<i>Total</i>	<u>1,646,667,569</u>	<u>743,566,204</u>	<u>45.16%</u>	<u>425,924,720</u>	<u>25.87%</u>	<u>317,641,484</u>	<u>425,487,923</u>	<u>25.84%</u>	<u>318,078,281</u>	<u>425,487,923</u>	<u>25.84%</u>	<u>318,078,281</u>
	<i>Total Turkey Point Nuclear Plant</i>	<u>4,171,807,899</u>	<u>1,865,995,278</u>	<u>44.73%</u>	<u>1,089,479,300</u>	<u>26.12%</u>	<u>776,515,978</u>	<u>1,088,591,988</u>	<u>26.09%</u>	<u>777,403,290</u>	<u>1,088,591,988</u>	<u>26.09%</u>	<u>777,403,290</u>
	<i>Total Nuclear Production Plant</i>	<u>8,478,789,439</u>	<u>3,792,211,761</u>	<u>44.73%</u>	<u>3,015,601,157</u>	<u>35.57%</u>	<u>776,610,604</u>	<u>2,357,522,809</u>	<u>27.80%</u>	<u>1,434,688,952</u>	<u>2,357,522,809</u>	<u>27.80%</u>	<u>1,434,688,952</u>
	Combined Cycle Production Plant												
	Ft. Myers Combined Cycle Plant												
	<i>Ft. Myers Common</i>												
341.00	Structures and Improvements	12,586,217	2,814,492	22.36%	4,776,424	37.95%	(1,961,932)	4,032,580	32.04%	(1,218,088)	4,357,688	34.62%	(1,543,197)
342.00	Fuel Holders, Producers, and Accessories	740,848	539,509	72.82%	511,226	69.01%	28,283	463,594	62.58%	75,915	481,935	65.05%	57,574
343.00	Prime Movers - General	2,800,164	421,887	15.07%	502,915	17.96%	(81,028)	364,616	13.02%	57,271	422,486	15.09%	(599)
343.21	Prime Movers - Capital Spare Parts	31,059,638	1,435,699	4.62%	3,101,784	9.99%	(1,666,085)	3,095,094	9.97%	(1,659,395)	3,084,092	9.93%	(1,648,392)
344.00	Generators	215,270	65,775	30.55%	58,690	27.26%	7,085	44,634	20.73%	21,141	50,604	23.51%	15,171
345.00	Accessory Electric Equipment	1,356,652	349,010	25.73%	373,810	27.55%	(24,800)	294,555	21.71%	54,455	326,427	24.06%	22,583
346.00	Miscellaneous Power Plant Equip	1,242,399	392,331	31.58%	389,287	31.33%	3,044	312,103	25.12%	80,228	345,337	27.80%	46,993
	<i>Total</i>	<u>50,001,189</u>	<u>6,018,702</u>	<u>12.04%</u>	<u>9,714,136</u>	<u>19.43%</u>	<u>(3,695,434)</u>	<u>8,607,176</u>	<u>17.21%</u>	<u>(2,588,474)</u>	<u>9,068,569</u>	<u>18.14%</u>	<u>(3,049,867)</u>
	<i>Ft. Myers Unit 2</i>												
341.00	Structures and Improvements	50,997,534	13,405,006	26.29%	16,730,715	32.81%	(3,325,709)	13,586,736	26.64%	(181,730)	14,949,152	29.31%	(1,544,146)
342.00	Fuel Holders, Producers, and Accessories	5,092,052	645,235	12.67%	1,379,498	27.09%	(734,263)	1,066,127	20.94%	(420,892)	1,194,980	23.47%	(549,745)
343.00	Prime Movers - General	491,969,194	54,485,290	11.07%	116,488,349	23.68%	(62,003,059)	88,158,213	17.92%	(33,672,923)	100,277,589	20.38%	(45,792,299)
343.21	Prime Movers - Capital Spare Parts	399,595,444	73,344,829	18.35%	50,384,750	12.61%	22,960,079	50,312,551	12.59%	23,032,278	50,072,586	12.53%	23,272,243
344.00	Generators	58,019,933	22,713,498	39.15%	23,248,050	40.07%	(534,552)	18,871,542	32.53%	3,841,956	20,776,778	35.81%	1,936,719
345.00	Accessory Electric Equipment	56,583,231	25,761,283	45.53%	24,563,978	43.41%	1,197,305	20,209,777	35.72%	5,551,506	22,007,613	38.89%	3,753,670
346.00	Miscellaneous Power Plant Equip	4,154,211	1,310,102	31.54%	1,494,212	35.97%	(184,110)	1,183,173	28.48%	126,929	1,318,125	31.73%	(8,024)
	<i>Total</i>	<u>1,066,411,599</u>	<u>191,665,243</u>	<u>17.97%</u>	<u>234,289,552</u>	<u>21.97%</u>	<u>(42,624,309)</u>	<u>193,388,119</u>	<u>18.13%</u>	<u>(1,722,876)</u>	<u>210,596,823</u>	<u>19.75%</u>	<u>(18,931,580)</u>
	<i>Ft. Myers Unit 3</i>												
341.00	Structures and Improvements	7,159,661	2,689,586	37.57%	2,251,653	31.45%	437,933	2,251,653	31.45%	437,933	2,251,653	31.45%	437,933
342.00	Fuel Holders, Producers, and Accessories	4,388,804	2,431,003	55.39%	1,781,334	40.59%	649,669	1,781,334	40.59%	649,669	1,781,334	40.59%	649,669
343.00	Prime Movers - General	35,674,577	(8,419,219)	-23.60%	11,483,327	32.19%	(19,902,546)	11,483,327	32.19%	(19,902,546)	11,483,327	32.19%	(19,902,546)
343.21	Prime Movers - Capital Spare Parts	54,836,903	(5,375,187)	-9.80%	7,331,444	13.37%	(12,706,631)	7,331,444	13.37%	(12,706,631)	7,331,444	13.37%	(12,706,631)
344.00	Generators	10,476,859	2,068,386	19.74%	4,280,210	40.85%	(2,211,824)	4,280,210	40.85%	(2,211,824)	4,280,210	40.85%	(2,211,824)
345.00	Accessory Electric Equipment	13,766,573	6,092,354	44.25%	5,111,171	37.13%	981,183	5,111,171	37.13%	981,183	5,111,171	37.13%	981,183
346.00	Miscellaneous Power Plant Equip	1,651,448	(333,596)	-20.20%	262,143	15.87%	(595,739)	262,143	15.87%	(595,739)	262,143	15.87%	(595,739)
	<i>Total</i>	<u>127,954,826</u>	<u>(846,674)</u>	<u>-0.66%</u>	<u>32,501,282</u>	<u>25.40%</u>	<u>(33,347,956)</u>	<u>32,501,282</u>	<u>25.40%</u>	<u>(33,347,956)</u>	<u>32,501,282</u>	<u>25.40%</u>	<u>(33,347,956)</u>
	<i>Total Ft. Myers Combined Cycle Plant</i>	<u>1,244,367,614</u>	<u>196,837,271</u>	<u>15.82%</u>	<u>276,504,970</u>	<u>22.22%</u>	<u>(79,667,699)</u>	<u>234,496,577</u>	<u>18.84%</u>	<u>(37,659,306)</u>	<u>252,166,674</u>	<u>20.26%</u>	<u>(55,329,403)</u>
	Manatee Combined Cycle Plant												
	<i>Manatee Unit 3</i>												
341.00	Structures and Improvements	142,481,541	32,642,693	22.91%	61,204,808	42.96%	(28,562,115)	52,216,103	36.65%	(19,573,410)	56,194,862	39.44%	(23,552,169)
342.00	Fuel Holders, Producers, and Accessories	5,407,180	1,315,042	24.32%	1,746,862	32.31%	(431,820)	1,376,335	25.45%	(61,293)	1,530,707	28.31%	(215,665)
343.00	Prime Movers - General	305,782,276	83,593,813	27.34%	84,728,885	27.71%	(1,135,072)	64,834,503	21.20%	18,759,310	73,451,655	24.02%	10,142,158

Florida Power & Light Company
Comparison of Book Depreciation Reserve and Theoretical Reserve
Using Estimated Plant Balances as of December 31, 2021

Account	Description	Book			Allis NWA-1 Proposal			Ferguson KF-3(B) Proposal			OPC Proposal		
		12/31/21 Plant	12/31/21 Book	Reserve	Theoretical	Reserve	Surplus /	Theoretical	Reserve	Surplus /	Theoretical	Reserve	Surplus /
		in Service	Reserve Amount	Percent	Reserve Amount	Percent	(Deficiency)	Reserve Amount	Percent	(Deficiency)	Reserve Amount	Percent	(Deficiency)
(A)	(B)	(C)	(D)	(E)=(D)/(C)	(F)	(G)=(F)/(C)	(H)=(D)-(F)	(I)	(J)=(I)/(C)	(K)=(D)-(I)	(L)	(M)=(L)/(C)	(N)=(D)-(L)
343.21	Prime Movers - Capital Spare Parts	224,014,386	41,488,985	18.52%	34,460,026	15.38%	7,028,959	34,453,843	15.38%	7,035,142	34,325,948	15.32%	7,163,037
344.00	Generators	44,322,995	13,247,468	29.89%	16,157,201	36.45%	(2,909,733)	13,040,888	29.42%	206,580	14,402,236	32.49%	(1,154,768)
345.00	Accessory Electric Equipment	50,459,835	20,659,822	40.94%	19,358,138	38.36%	1,301,684	15,882,098	31.47%	4,777,724	17,318,145	34.32%	3,341,677
346.00	Miscellaneous Power Plant Equip	14,348,585	6,362,407	44.34%	5,595,666	39.00%	766,741	4,537,076	31.62%	1,825,331	4,999,054	34.84%	1,363,553
	Total	786,816,798	199,310,230	25.33%	223,251,586	28.37%	(23,941,356)	186,340,846	23.68%	12,969,384	202,222,608	25.70%	(2,912,378)
Total Manatee Combined Cycle Plant		786,816,798	199,310,230	25.33%	223,251,586	28.37%	(23,941,356)	186,340,846	23.68%	12,969,384	202,222,608	25.70%	(2,912,378)
Martin Combined Cycle Plant													
<i>Martin Common</i>													
341.00	Structures and Improvements	257,949,202	176,504,320	68.43%	143,183,186	55.51%	33,321,134	125,337,437	48.59%	51,166,883	133,380,064	51.71%	43,124,256
342.00	Fuel Holders, Producers, and Accessories	9,575,316	3,648,279	38.10%	3,651,566	38.14%	(3,287)	3,047,140	31.82%	601,139	3,298,076	34.44%	350,203
343.00	Prime Movers - General	30,199,931	13,495,101	44.69%	8,117,392	26.88%	5,377,709	6,396,380	21.18%	7,098,721	7,143,039	23.65%	6,352,062
343.21	Prime Movers - Capital Spare Parts	24,082,662	2,010,771	8.35%	2,155,950	8.95%	(145,179)	2,151,372	8.93%	(140,601)	2,142,890	8.90%	(132,119)
344.00	Generators			0.00%		0.00%	0		0.00%	0	0	0.00%	0
345.00	Accessory Electric Equipment	17,757,041	7,032,283	39.60%	6,055,112	34.10%	977,171	5,062,799	28.51%	1,969,484	5,468,502	30.80%	1,563,780
346.00	Miscellaneous Power Plant Equip	5,794,126	3,031,250	52.32%	2,145,190	37.02%	886,060	1,777,251	30.67%	1,253,999	1,938,737	33.46%	1,092,513
	Total	345,358,277	205,722,004	59.57%	165,308,396	47.87%	40,413,608	143,772,379	41.63%	61,949,625	153,371,308	44.41%	52,350,696
<i>Martin Unit 3</i>													
341.00	Structures and Improvements	2,333,602	719,480	30.83%	1,092,080	46.80%	(372,600)	829,231	35.53%	(109,751)	938,186	40.20%	(218,706)
342.00	Fuel Holders, Producers, and Accessories	165,541	126,329	76.31%	107,370	64.86%	18,959	84,619	51.12%	41,710	94,129	56.86%	32,200
343.00	Prime Movers - General	146,992,697	62,024,975	42.20%	76,310,449	51.91%	(14,285,474)	56,373,324	38.35%	5,651,651	64,838,332	44.11%	(2,813,357)
343.21	Prime Movers - Capital Spare Parts	69,613,132	20,094,372	28.87%	11,710,836	16.82%	8,383,536	11,041,318	15.86%	9,053,054	11,087,409	15.93%	9,006,963
344.00	Generators	29,766,398	14,390,590	48.35%	15,315,910	51.45%	(925,320)	11,596,179	38.96%	2,794,411	13,155,673	44.20%	1,234,917
345.00	Accessory Electric Equipment	28,519,518	18,342,428	64.32%	17,031,717	59.72%	1,310,711	13,453,339	47.17%	4,889,089	14,914,047	52.29%	3,428,381
346.00	Miscellaneous Power Plant Equip	668,815	336,122	50.26%	344,678	51.54%	(8,556)	265,065	39.63%	71,057	298,990	44.70%	37,131
	Total	278,059,703	116,034,296	41.73%	121,913,040	43.84%	(5,878,744)	93,643,075	33.68%	22,391,221	105,326,766	37.88%	10,707,530
<i>Martin Unit 4</i>													
341.00	Structures and Improvements	2,390,699	470,702	19.69%	826,550	34.57%	(355,848)	613,199	25.65%	(142,497)	699,467	29.26%	(228,764)
342.00	Fuel Holders, Producers, and Accessories	173,143	115,140	66.50%	107,668	62.18%	7,472	84,799	48.98%	30,341	94,352	54.49%	20,788
343.00	Prime Movers - General	141,470,179	75,486,453	53.36%	70,608,139	49.91%	4,878,314	52,127,183	36.85%	23,359,270	59,966,946	42.39%	15,519,507
343.21	Prime Movers - Capital Spare Parts	77,728,707	4,508,634	5.80%	10,543,920	13.57%	(6,035,286)	9,772,678	12.57%	(5,264,044)	9,845,911	12.67%	(5,337,277)
344.00	Generators	30,475,793	12,110,033	39.74%	15,213,427	49.92%	(3,103,394)	11,587,241	38.02%	522,792	13,111,669	43.02%	(1,001,636)
345.00	Accessory Electric Equipment	25,805,467	14,981,990	58.06%	14,591,468	56.54%	390,522	11,494,517	44.54%	3,487,473	12,755,962	49.43%	2,226,028
346.00	Miscellaneous Power Plant Equip	750,123	398,286	53.10%	358,134	47.74%	40,152	271,043	36.13%	127,243	307,858	41.04%	90,428
	Total	278,794,112	108,071,239	38.76%	112,249,306	40.26%	(4,178,067)	85,950,660	30.83%	22,120,579	96,782,164	34.71%	11,289,075
<i>Martin Unit 8</i>													
341.00	Structures and Improvements	24,729,500	10,573,063	42.75%	10,006,068	40.46%	566,995	8,247,976	33.35%	2,325,087	9,019,204	36.47%	1,553,860
342.00	Fuel Holders, Producers, and Accessories	11,426,633	4,334,069	37.93%	4,129,322	36.14%	204,747	3,289,614	28.79%	1,044,455	3,640,773	31.86%	693,296
343.00	Prime Movers - General	326,665,682	61,070,601	18.70%	87,157,396	26.68%	(26,086,795)	66,597,818	20.39%	(5,527,217)	75,494,072	23.11%	(14,423,472)
343.21	Prime Movers - Capital Spare Parts	254,305,508	39,698,430	15.61%	36,338,077	14.29%	3,360,353	36,331,413	14.29%	3,367,017	36,171,093	14.22%	3,527,337
344.00	Generators	46,627,174	13,786,407	29.57%	16,423,236	35.22%	(2,636,829)	13,274,223	28.47%	512,184	14,650,253	31.42%	(863,847)
345.00	Accessory Electric Equipment	52,367,446	21,407,288	40.88%	20,779,997	39.68%	627,291	17,086,744	32.63%	4,320,544	18,614,041	35.55%	2,793,246
346.00	Miscellaneous Power Plant Equip	5,238,253	2,129,934	40.66%	1,833,769	35.01%	296,165	1,456,598	27.81%	673,336	1,620,987	30.95%	508,946
	Total	721,360,196	152,999,791	21.21%	176,667,865	24.49%	(23,668,074)	146,284,386	20.28%	6,715,405	159,210,424	22.07%	(6,210,633)
Total Martin Combined Cycle Plant		1,623,572,289	582,827,331	35.90%	576,138,607	35.49%	6,688,724	469,650,500	28.93%	113,176,831	514,690,662	31.70%	68,136,668
Sanford Combined Cycle Plant													
<i>Sanford Common</i>													
341.00	Structures and Improvements	85,963,899	33,274,739	38.71%	35,556,394	41.36%	(2,281,655)	29,622,818	34.46%	3,651,921	32,226,095	37.49%	1,048,644
342.00	Fuel Holders, Producers, and Accessories	88,462	10,464	11.83%	38,266	43.26%	(27,802)	30,509	34.49%	(20,045)	33,747	38.15%	(23,283)

Florida Power & Light Company
 Comparison of Book Depreciation Reserve and Theoretical Reserve
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	12/31/21 Plant in Service (A)	12/31/21 Book Reserve Amount (D)	Book Reserve Percent (E)=(D)/(C)	Allis NWA-1 Proposal			Ferguson KF-3(B) Proposal			OPC Proposal		
					Theoretical Reserve Amount (F)	Reserve Percent (G)=(F)/(C)	Surplus / Deficiency (H)=(D)-(F)	Theoretical Reserve Amount (I)	Reserve Percent (J)=(I)/(C)	Surplus / Deficiency (K)=(D)-(I)	Theoretical Reserve Amount (L)	Reserve Percent (M)=(L)/(C)	Surplus / Deficiency (N)=(D)-(L)
343.00	Prime Movers - General	16,673,265	827,275	4.96%	3,025,235	18.14%	(2,197,960)	2,263,311	13.57%	(1,436,036)	2,579,371	15.47%	(1,752,095)
343.21	Prime Movers - Capital Spare Parts	51,959,134	13,362,833	25.72%	6,101,946	11.74%	7,260,887	6,090,521	11.72%	7,272,312	6,060,638	11.66%	7,302,195
344.00	Generators	202,507	56,226	27.77%	63,299	31.26%	(7,073)	48,744	24.07%	7,482	54,944	27.13%	1,282
345.00	Accessory Electric Equipment	14,883,571	1,259,746	8.46%	1,803,261	12.12%	(543,515)	1,394,890	9.37%	(135,144)	1,557,656	10.47%	(297,910)
346.00	Miscellaneous Power Plant Equip	2,668,353	857,081	32.12%	855,014	32.04%	2,067	673,536	25.24%	183,545	751,977	28.18%	105,104
	Total	172,439,191	49,648,366	28.79%	47,443,415	27.51%	2,204,951	40,124,329	23.27%	9,524,037	43,264,429	25.09%	6,383,937
	<i>Sanford Unit 4</i>												
341.00	Structures and Improvements	7,639,494	4,782,777	62.61%	3,935,803	51.52%	846,974	3,347,987	43.82%	1,434,790	3,608,891	47.24%	1,173,886
342.00	Fuel Holders, Producers, and Accessories	1,982,945	331,006	16.69%	386,406	19.49%	(55,400)	283,266	14.29%	47,740	325,002	16.39%	6,003
343.00	Prime Movers - General	290,806,520	60,252,383	20.72%	70,336,793	24.19%	(10,084,410)	53,137,590	18.27%	7,114,793	60,486,884	20.80%	(234,501)
343.21	Prime Movers - Capital Spare Parts	189,258,727	35,226,190	18.61%	25,948,854	13.71%	9,277,336	25,917,578	13.69%	9,308,612	25,795,662	13.63%	9,430,529
344.00	Generators	40,300,942	12,425,604	30.83%	13,068,352	32.43%	(642,748)	10,441,740	25.91%	1,983,864	11,580,574	28.74%	845,030
345.00	Accessory Electric Equipment	36,691,488	13,937,309	37.99%	14,798,975	40.33%	(861,666)	12,131,617	33.06%	1,805,692	13,229,551	36.06%	707,759
346.00	Miscellaneous Power Plant Equip	3,463,144	1,626,629	46.97%	1,425,344	41.16%	201,285	1,130,105	32.63%	496,524	1,259,007	36.35%	367,622
	Total	570,143,260	128,581,899	22.55%	129,900,527	22.78%	(1,318,628)	106,389,883	18.66%	22,192,016	116,285,570	20.40%	12,296,328
	<i>Sanford Unit 5</i>												
341.00	Structures and Improvements	7,460,852	3,878,485	51.98%	3,890,729	52.15%	(12,244)	3,282,654	44.00%	595,831	3,551,621	47.60%	326,864
342.00	Fuel Holders, Producers, and Accessories	982,324	359,189	36.57%	410,576	41.80%	(51,387)	324,402	33.02%	34,787	360,289	36.68%	(1,101)
343.00	Prime Movers - General	293,465,352	71,075,387	24.22%	81,243,799	27.68%	(10,168,412)	61,385,000	20.92%	9,690,387	69,867,938	23.81%	1,207,450
343.21	Prime Movers - Capital Spare Parts	205,264,752	35,613,161	17.35%	28,790,155	14.03%	6,823,006	28,654,107	13.96%	6,959,054	28,534,305	13.90%	7,078,856
344.00	Generators	34,199,440	13,727,936	40.14%	14,089,484	41.20%	(361,548)	11,331,405	33.13%	2,396,531	12,528,973	36.64%	1,198,963
345.00	Accessory Electric Equipment	33,554,725	13,144,536	39.17%	14,356,075	42.78%	(1,211,539)	11,723,150	34.94%	1,421,386	12,805,522	38.16%	339,014
346.00	Miscellaneous Power Plant Equip	2,851,191	1,330,041	46.65%	1,255,575	44.04%	74,466	994,779	34.89%	335,262	1,108,426	38.88%	221,615
	Total	577,778,635	139,128,735	24.08%	144,036,393	24.93%	(4,907,658)	117,695,497	20.37%	21,433,238	128,757,075	22.28%	10,371,660
	Total Sanford Combined Cycle Plant	1,320,361,087	317,358,999	24.04%	321,380,335	24.34%	(4,021,336)	264,209,709	20.01%	53,149,290	288,307,073	21.84%	29,051,926
	<i>Turkey Point Combined Cycle Plant</i>												
	<i>Turkey Point Unit 5</i>												
341.00	Structures and Improvements	53,949,216	17,587,858	32.60%	16,113,576	29.87%	1,474,282	13,429,093	24.89%	4,158,765	14,605,383	27.07%	2,982,475
342.00	Fuel Holders, Producers, and Accessories	12,524,956	4,985,233	39.80%	4,119,406	32.89%	865,827	3,274,136	26.14%	1,711,097	3,626,485	28.95%	1,358,748
343.00	Prime Movers - General	336,350,551	36,505,736	10.85%	74,446,328	22.13%	(37,940,592)	57,011,712	16.95%	(20,505,976)	64,580,988	19.20%	(28,075,252)
343.21	Prime Movers - Capital Spare Parts	211,449,307	28,129,731	13.30%	27,422,596	12.97%	707,135	27,423,549	12.97%	706,182	27,268,714	12.90%	861,016
344.00	Generators	39,828,219	(1,683,139)	-4.23%	12,325,644	30.95%	(14,008,783)	9,970,696	25.03%	(11,653,835)	10,999,525	27.62%	(12,682,664)
345.00	Accessory Electric Equipment	53,740,830	21,584,250	40.16%	19,086,375	35.52%	2,497,875	15,681,544	29.18%	5,902,706	17,084,393	31.79%	4,499,857
346.00	Miscellaneous Power Plant Equip	13,739,187	4,541,000	33.05%	4,223,178	30.74%	317,822	3,362,179	24.47%	1,178,821	3,738,434	27.21%	802,566
	Total	721,582,265	111,650,668	15.47%	157,737,103	21.86%	(46,086,435)	130,152,909	18.04%	(18,502,241)	141,903,920	19.67%	(30,253,252)
	Total Turkey Point Combined Cycle Plant	721,582,265	111,650,668	15.47%	157,737,103	21.86%	(46,086,435)	130,152,909	18.04%	(18,502,241)	141,903,920	19.67%	(30,253,252)
	<i>West County Combined Cycle Plant</i>												
	<i>West County Common</i>												
341.00	Structures and Improvements	77,913,221	15,696,351	20.15%	16,845,816	21.62%	(1,149,465)	13,983,126	17.95%	1,713,225	15,244,103	19.57%	452,248
342.00	Fuel Holders, Producers, and Accessories	8,611,780	1,754,015	20.37%	1,089,232	12.65%	664,783	845,334	9.82%	908,681	946,418	10.99%	807,597
343.00	Prime Movers - General	28,434,944	3,307,990	11.63%	2,621,922	9.22%	686,068	1,978,885	6.96%	1,329,105	2,253,270	7.92%	1,054,719
343.21	Prime Movers - Capital Spare Parts	154,364,008	31,432,920	20.36%	17,059,479	11.05%	14,373,441	17,059,479	11.05%	14,373,441	16,983,437	11.00%	14,449,483
344.00	Generators			0.00%		0.00%	0		0.00%	0		0.00%	0
345.00	Accessory Electric Equipment	15,569,195	2,517,821	16.17%	2,599,395	16.70%	(81,574)	2,145,213	13.78%	372,608	2,331,841	14.98%	185,980
346.00	Miscellaneous Power Plant Equip	2,045,750	342,945	16.76%	304,627	14.89%	38,318	239,864	11.72%	103,081	267,919	13.10%	75,026
	Total	286,938,898	55,052,042	19.19%	40,520,471	14.12%	14,531,571	36,251,901	12.63%	18,800,141	38,026,989	13.25%	17,025,053
	<i>West County Unit 1</i>												
341.00	Structures and Improvements	80,928,149	22,797,947	28.17%	24,099,415	29.78%	(1,301,468)	19,924,365	24.62%	2,873,582	21,752,637	26.88%	1,045,311

Florida Power & Light Company
Comparison of Book Depreciation Reserve and Theoretical Reserve
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	12/31/21 Plant in Service (C)	12/31/21 Book Reserve Amount (D)	Book Reserve Percent (E)=(D)/(C)	Allis NWA-1 Proposal			Ferguson KF-3(B) Proposal			OPC Proposal		
					Theoretical Reserve Amount (F)	Reserve (G)=(F)/(C)	Surplus / (Deficiency) (H)=(D)-(F)	Theoretical Reserve Amount (I)	Reserve (J)=(I)/(C)	Surplus / (Deficiency) (K)=(D)-(I)	Theoretical Reserve Amount (L)	Reserve (M)=(L)/(C)	Surplus / (Deficiency) (N)=(D)-(L)
					(F)	(G)=(F)/(C)	(H)=(D)-(F)	(I)	(J)=(I)/(C)	(K)=(D)-(I)	(L)	(M)=(L)/(C)	(N)=(D)-(L)
342.00	Fuel Holders, Producers, and Accessories	17,873,154	4,833,642	27.04%	4,655,252	26.05%	178,390	3,699,378	20.70%	1,134,264	4,098,247	22.93%	735,395
343.00	Prime Movers - General	306,048,983	44,940,934	14.68%	70,715,318	23.11%	(25,774,384)	54,743,393	17.89%	(9,802,459)	61,691,212	20.16%	(16,750,278)
343.21	Prime Movers - Capital Spare Parts	163,650,416	14,559,630	8.90%	22,909,824	14.00%	(8,350,194)	22,909,824	14.00%	(8,350,194)	22,795,259	13.93%	(8,235,629)
344.00	Generators	52,265,429	15,150,702	28.99%	15,030,345	28.76%	120,357	12,210,111	23.36%	2,940,591	13,438,038	25.71%	1,712,664
345.00	Accessory Electric Equipment	75,655,440	21,854,068	28.89%	22,245,672	29.40%	(391,604)	18,332,343	24.23%	3,521,725	19,949,690	26.37%	1,904,377
346.00	Miscellaneous Power Plant Equip	8,709,638	2,575,682	29.57%	2,383,644	27.37%	192,038	1,903,674	21.86%	672,008	2,113,732	24.27%	461,950
	Total	705,131,208	126,712,605	17.97%	162,039,470	22.98%	(35,326,865)	133,723,088	18.96%	(7,010,483)	145,838,815	20.68%	(19,126,210)
<i>West County Unit 2</i>													
341.00	Structures and Improvements	33,744,239	9,796,566	29.03%	10,674,149	31.63%	(877,583)	8,827,715	26.16%	968,851	9,636,469	28.56%	160,097
342.00	Fuel Holders, Producers, and Accessories	7,322,181	1,866,365	25.49%	2,013,305	27.50%	(146,940)	1,597,906	21.82%	268,459	1,771,347	24.19%	95,018
343.00	Prime Movers - General	252,418,457	28,435,351	11.27%	61,091,329	24.20%	(32,655,978)	47,303,418	18.74%	(18,868,067)	53,306,739	21.12%	(24,871,389)
343.21	Prime Movers - Capital Spare Parts	162,200,016	7,770,457	4.79%	40,870,683	25.20%	(33,100,226)	40,870,683	25.20%	(33,100,226)	40,718,887	25.10%	(32,948,430)
344.00	Generators	43,303,715	13,169,523	30.41%	13,107,813	30.27%	61,710	10,651,582	24.60%	2,517,941	11,721,564	27.07%	1,447,959
345.00	Accessory Electric Equipment	31,129,940	9,410,208	30.23%	9,701,204	31.16%	(290,996)	7,998,760	25.69%	1,411,448	8,702,736	27.96%	707,473
346.00	Miscellaneous Power Plant Equip	11,726,021	3,657,986	31.20%	3,305,215	28.19%	352,771	2,633,252	22.46%	1,024,734	2,927,020	24.96%	730,966
	Total	541,844,568	74,106,456	13.68%	140,763,698	25.98%	(66,657,242)	119,883,316	22.13%	(45,776,860)	128,784,761	23.77%	(54,678,305)
<i>West County Unit 3</i>													
341.00	Structures and Improvements	56,293,170	12,932,615	22.97%	13,604,205	24.17%	(671,590)	11,272,515	20.02%	1,660,100	12,302,290	21.85%	630,325
342.00	Fuel Holders, Producers, and Accessories	12,189,194	2,290,324	18.79%	2,565,147	21.04%	(274,823)	2,039,091	16.73%	251,233	2,258,346	18.53%	31,978
343.00	Prime Movers - General	529,109,010	60,961,378	11.52%	102,447,380	19.36%	(41,486,002)	79,617,694	15.05%	(18,656,316)	89,567,044	16.93%	(28,605,666)
343.21	Prime Movers - Capital Spare Parts	151,749,114	12,654,651	8.34%	21,266,512	14.01%	(8,611,861)	21,266,512	14.01%	(8,611,861)	21,160,716	13.94%	(8,506,064)
344.00	Generators	76,288,988	18,008,716	23.61%	17,390,457	22.80%	618,259	14,141,483	18.54%	3,867,233	15,554,646	20.39%	2,454,070
345.00	Accessory Electric Equipment	61,989,752	13,666,822	22.05%	14,684,046	23.69%	(1,017,224)	12,152,688	19.60%	1,514,134	13,194,615	21.29%	472,206
346.00	Miscellaneous Power Plant Equip	14,488,118	6,430,212	44.38%	3,215,943	22.20%	3,214,269	2,571,470	17.75%	3,858,742	2,852,967	19.69%	3,577,245
	Total	902,107,345	126,944,717	14.07%	175,173,690	19.42%	(48,228,973)	143,061,453	15.86%	(16,116,736)	156,890,623	17.39%	(29,945,905)
Total West County Combined Cycle Plant		2,436,022,020	382,815,821	15.71%	518,497,329	21.28%	(135,681,508)	432,919,758	17.77%	(50,103,937)	469,541,188	19.27%	(86,725,367)
<i>Cape Canaveral Combined Cycle Plant</i>													
<i>Cape Canaveral</i>													
341.00	Structures and Improvements	87,006,437	16,951,645	19.48%	18,357,998	21.10%	(1,406,353)	15,244,565	17.52%	1,707,080	16,611,399	19.09%	340,246
342.00	Fuel Holders, Producers, and Accessories	48,986,357	10,637,775	21.72%	9,238,658	18.86%	1,399,117	7,358,642	15.02%	3,279,133	8,142,994	16.62%	2,494,781
343.00	Prime Movers - General	416,034,251	17,384,167	4.18%	72,968,188	17.54%	(55,584,021)	56,901,054	13.68%	(39,516,887)	63,931,151	15.37%	(46,546,985)
343.21	Prime Movers - Capital Spare Parts	199,391,513	5,567,408	2.79%	23,368,604	11.72%	(17,801,196)	23,368,604	11.72%	(17,801,196)	23,277,962	11.67%	(17,710,554)
344.00	Generators	72,806,013	14,750,859	20.26%	14,705,108	20.20%	45,751	11,990,598	16.47%	2,760,261	13,174,299	18.10%	1,576,560
345.00	Accessory Electric Equipment	119,379,431	24,738,405	20.72%	25,250,210	21.15%	(511,805)	20,947,902	17.55%	3,790,503	22,721,848	19.03%	2,016,557
346.00	Miscellaneous Power Plant Equip	10,182,154	1,371,022	13.46%	1,938,104	19.03%	(567,082)	1,551,657	15.24%	(180,635)	1,720,612	16.90%	(349,590)
	Total	953,786,155	91,401,281	9.58%	165,826,870	17.39%	(74,425,589)	137,363,022	14.40%	(45,961,741)	149,580,266	15.68%	(58,178,984)
Total Cape Canaveral Combined Cycle Plant		953,786,155	91,401,281	9.58%	165,826,870	17.39%	(74,425,589)	137,363,022	14.40%	(45,961,741)	149,580,266	15.68%	(58,178,984)
<i>Riviera Combined Cycle Plant</i>													
<i>Riviera</i>													
341.00	Structures and Improvements	82,860,776	14,984,896	18.08%	15,162,557	18.30%	(177,661)	12,674,099	15.30%	2,310,797	13,766,266	16.61%	1,218,631
342.00	Fuel Holders, Producers, and Accessories	60,981,844	10,072,429	16.52%	8,806,209	14.44%	1,266,220	6,996,789	11.47%	3,075,640	7,749,155	12.71%	2,323,274
343.00	Prime Movers - General	520,328,353	11,417,912	2.19%	75,913,295	14.59%	(64,495,383)	59,189,001	11.38%	(47,771,089)	66,496,923	12.78%	(55,079,011)
343.21	Prime Movers - Capital Spare Parts	142,604,521	2,020,730	1.42%	13,435,054	9.42%	(11,414,324)	13,435,054	9.42%	(11,414,324)	13,353,944	9.36%	(11,333,214)
344.00	Generators	87,055,237	15,428,072	17.72%	14,733,770	16.92%	694,302	12,009,044	13.79%	3,419,028	13,201,052	15.16%	2,227,020
345.00	Accessory Electric Equipment	86,332,820	16,252,069	18.82%	15,747,752	18.24%	504,317	13,103,420	15.18%	3,148,649	14,197,389	16.44%	2,054,680
346.00	Miscellaneous Power Plant Equip	12,206,258	2,302,489	18.86%	1,993,800	16.33%	308,689	1,597,767	13.09%	704,722	1,771,161	14.51%	531,328
	Total	992,369,809	72,478,596	7.30%	145,792,437	14.69%	(73,313,841)	119,005,174	11.99%	(46,526,578)	130,535,888	13.15%	(58,057,293)
Total Riviera Combined Cycle Plant		992,369,809	72,478,596	7.30%	145,792,437	14.69%	(73,313,841)	119,005,174	11.99%	(46,526,578)	130,535,888	13.15%	(58,057,293)

Florida Power & Light Company
Comparison of Book Depreciation Reserve and Theoretical Reserve
Using Estimated Plant Balances as of December 31, 2021

Account	Description	12/31/21 Plant in Service	12/31/21 Book Reserve Amount	Book Reserve Percent	Allis NWA-1 Proposal			Ferguson KF-3(B) Proposal			OPC Proposal		
					Theoretical Reserve Amount	Reserve Percent	Surplus / (Deficiency)	Theoretical Reserve Amount	Reserve Percent	Surplus / (Deficiency)	Theoretical Reserve Amount	Reserve Percent	Surplus / (Deficiency)
(A)	(B)	(C)	(D)	(E)=(D)/(C)	(F)	(G)=(F)/(C)	(H)=(D)-(F)	(I)	(J)=(I)/(C)	(K)=(D)-(I)	(L)	(M)=(L)/(C)	(N)=(D)-(L)
Pt. Everglades Combined Cycle Plant													
<i>Pt. Everglades</i>													
341.00	Structures and Improvements	115,652,361	16,378,154	14.16%	17,000,962	14.70%	(622,808)	14,301,669	12.37%	2,076,485	15,484,538	13.39%	893,616
342.00	Fuel Holders, Producers, and Accessories	44,972,611	6,713,444	14.93%	5,471,088	12.17%	1,242,356	4,373,021	9.72%	2,340,423	4,831,710	10.74%	1,881,733
343.00	Prime Movers - General	598,730,639	33,781,084	5.64%	68,030,194	11.36%	(34,249,110)	53,259,543	8.90%	(19,478,459)	59,659,916	9.96%	(25,878,832)
343.21	Prime Movers - Capital Spare Parts	203,942,736	11,213,170	5.50%	22,581,695	11.07%	(11,368,525)	22,581,695	11.07%	(11,368,525)	22,460,948	11.01%	(11,247,778)
344.00	Generators	97,561,241	11,545,968	11.83%	12,653,678	12.97%	(1,107,710)	10,328,967	10.59%	1,217,001	11,347,099	11.63%	198,869
345.00	Accessory Electric Equipment	98,951,249	13,548,419	13.69%	13,765,400	13.91%	(216,981)	11,491,772	11.61%	2,056,647	12,423,608	12.56%	1,124,810
346.00	Miscellaneous Power Plant Equip	14,414,470	2,258,237	15.67%	1,783,191	12.37%	475,046	1,432,388	9.94%	825,849	1,586,161	11.00%	672,076
	Total	1,174,225,307	95,438,476	8.13%	141,286,208	12.03%	(45,847,732)	117,769,055	10.03%	(22,330,579)	127,793,981	10.88%	(32,355,504)
Total Pt. Everglades Combined Cycle Plant		1,174,225,307	95,438,476	8.13%	141,286,208	12.03%	(45,847,732)	117,769,055	10.03%	(22,330,579)	127,793,981	10.88%	(32,355,504)
Okeechobee Combined Cycle Plant													
<i>Okeechobee</i>													
341.00	Structures and Improvements	91,902,661	6,992,906	7.61%	6,017,009	6.55%	975,897	5,060,717	5.51%	1,932,189	5,475,671	5.96%	1,517,235
342.00	Fuel Holders, Producers, and Accessories	31,975,789	3,158,818	9.88%	1,771,142	5.54%	1,387,676	1,409,165	4.41%	1,749,653	1,560,036	4.88%	1,598,782
343.00	Prime Movers - General	739,073,229	43,240,849	5.85%	38,175,743	5.17%	5,065,106	29,903,169	4.05%	13,337,680	33,512,537	4.53%	9,728,312
343.21	Prime Movers - Capital Spare Parts	153,483,867	17,380,316	11.32%	13,566,499	8.84%	3,813,817	13,566,499	8.84%	3,813,817	13,510,110	8.80%	3,870,205
344.00	Generators	58,820,524	4,255,528	7.23%	3,529,161	6.00%	726,367	2,878,191	4.89%	1,377,337	3,160,339	5.37%	1,095,189
345.00	Accessory Electric Equipment	100,547,513	6,898,000	6.86%	6,541,264	6.51%	356,736	5,481,762	5.45%	1,416,238	5,925,725	5.89%	972,274
346.00	Miscellaneous Power Plant Equip	11,269,964	1,562,659	13.87%	956,422	5.82%	906,432	527,855	4.68%	1,034,804	584,010	5.18%	978,649
	Total	1,187,073,547	83,489,075	7.03%	70,257,045	5.92%	13,232,030	58,827,358	4.96%	24,661,717	63,728,428	5.37%	19,760,647
Total Okeechobee Combined Cycle Plant		1,187,073,547	83,489,075	7.03%	70,257,045	5.92%	13,232,030	58,827,358	4.96%	24,661,717	63,728,428	5.37%	19,760,647
Lansing Smith Combined Cycle Plant													
<i>Lansing Smith Common</i>													
341.00	Structures and Improvements	47,391,460	5,376,376	11.34%	19,095,144	40.29%	(13,718,768)	16,215,233	34.22%	(10,838,857)	17,488,216	36.90%	(12,111,840)
342.00	Fuel Holders, Producers, and Accessories	7,065,623	681,671	9.65%	2,397,795	33.94%	(1,716,124)	1,901,195	26.91%	(1,219,524)	2,106,351	29.81%	(1,424,680)
343.00	Prime Movers - General	1,571,194	44,280	2.82%	155,756	9.91%	(111,476)	104,244	6.63%	(59,964)	124,743	7.94%	(80,463)
343.21	Prime Movers - Capital Spare Parts			0.00%		0.00%	0		0.00%	0	0	0.00%	0
344.00	Generators	7,570,260	551,520	7.29%	1,939,984	25.63%	(1,388,464)	1,610,713	21.28%	(1,059,193)	1,751,250	23.13%	(1,199,730)
345.00	Accessory Electric Equipment	13,444,429	1,358,201	10.10%	4,777,506	35.54%	(3,419,305)	4,031,467	29.99%	(2,673,266)	4,334,053	32.24%	(2,975,856)
346.00	Miscellaneous Power Plant Equip	4,882,464	287,171	5.88%	1,010,130	20.69%	(722,959)	749,500	15.35%	(462,329)	859,267	17.60%	(572,096)
	Total	81,925,429	8,299,219	10.13%	29,376,315	35.86%	(21,077,096)	24,612,352	30.04%	(16,313,133)	26,663,881	32.55%	(18,364,662)
<i>Lansing Smith Unit 3</i>													
341.00	Structures and Improvements	114,609,034	4,257,589	3.71%	15,121,573	13.19%	(10,863,984)	11,514,181	10.05%	(7,256,592)	13,023,500	11.36%	(8,765,912)
342.00	Fuel Holders, Producers, and Accessories	3,760,815	360,518	9.59%	1,268,130	33.72%	(907,612)	982,571	26.13%	(622,053)	1,100,517	29.26%	(739,999)
343.00	Prime Movers - General	109,298,878	8,224,939	7.53%	28,931,429	26.47%	(20,706,490)	21,773,816	19.92%	(13,548,877)	24,838,826	22.73%	(16,613,886)
343.21	Prime Movers - Capital Spare Parts	18,187,683	1,375,640	7.56%	4,838,849	26.61%	(3,463,209)	4,837,002	26.59%	(3,461,362)	4,817,732	26.49%	(3,442,091)
344.00	Generators	74,551,855	9,095,595	12.20%	31,993,981	42.92%	(22,898,386)	25,834,412	34.65%	(16,738,817)	28,526,283	38.26%	(19,430,689)
345.00	Accessory Electric Equipment	12,166,480	1,212,031	9.96%	4,263,348	35.04%	(3,051,317)	3,409,503	28.02%	(2,197,472)	3,759,055	30.90%	(2,547,025)
346.00	Miscellaneous Power Plant Equip	2,618,732	182,636	6.97%	642,428	24.53%	(459,792)	482,111	18.41%	(299,475)	550,037	21.00%	(367,401)
	Total	335,193,478	24,708,948	7.37%	87,059,738	25.97%	(62,350,790)	68,833,596	20.54%	(44,124,648)	76,615,951	22.86%	(51,907,003)
Total Lansing Smith Combined Cycle Plant		417,118,908	33,008,167	7.91%	116,436,053	27.91%	(83,427,886)	93,445,948	22.40%	(60,437,781)	103,279,832	24.76%	(70,271,665)
Lauderdale Combined Cycle Plant													
<i>Lauderdale Common</i>													
341.00	Structures and Improvements	23,097,005	16,120,538	69.79%	9,896,172	42.85%	6,224,366	10,086,480	43.67%	6,034,058	9,896,172	42.85%	6,224,366

Florida Power & Light Company
Comparison of Book Depreciation Reserve and Theoretical Reserve
Using Estimated Plant Balances as of December 31, 2021

Account	Description	12/31/21 Plant in Service (C)	12/31/21 Book Reserve Amount (D)	Book Reserve Percent (E)=(D)/(C)	Allis NWA-1 Proposal			Ferguson KF-3(B) Proposal			OFC Proposal		
					Theoretical Reserve Amount (F)	Reserve Percent (G)=(F)/(C)	Surplus / (Deficiency) (H)=(D)-(F)	Theoretical Reserve Amount (I)	Reserve Percent (J)=(I)/(C)	Surplus / (Deficiency) (K)=(D)-(I)	Theoretical Reserve Amount (L)	Reserve Percent (M)=(L)/(C)	Surplus / (Deficiency) (N)=(D)-(L)
					(F)	(G)=(F)/(C)	(H)=(D)-(F)	(I)	(J)=(I)/(C)	(K)=(D)-(I)	(L)	(M)=(L)/(C)	(N)=(D)-(L)
342.00	Fuel Holders, Producers, and Accessories	7,599,139	5,202,139	68.46%	2,366,298	31.14%	2,835,841	2,389,725	31.45%	2,812,414	2,366,298	31.14%	2,835,841
343.00	Prime Movers - General	922,825	(806,789)	-87.43%	106,182	11.51%	(912,971)	106,182	11.51%	(912,971)	106,182	11.51%	(912,971)
343.21	Prime Movers - Capital Spare Parts	682,756	(298,822)	-43.77%	45,062	6.60%	(343,884)	45,062	6.60%	(343,884)	45,062	6.60%	(343,884)
344.00	Generators			0.00%		0.00%	0		0.00%	0		0.00%	0
345.00	Accessory Electric Equipment	59,975	42,727	71.24%	19,405	32.36%	23,322	19,595	32.67%	23,132	19,405	32.36%	23,322
346.00	Miscellaneous Power Plant Equip	5,592	3,338	59.69%	646	11.55%	2,692	646	11.55%	2,692	646	11.55%	2,692
	Total	32,367,292	20,263,131	62.60%	12,433,765	38.41%	7,829,366	12,647,690	39.08%	7,615,441	12,433,765	38.41%	7,829,366
Total Lauderdale Combined Cycle Plant		32,367,292	20,263,131	62.60%	12,433,765	38.41%	7,829,366	12,647,690	39.08%	7,615,441	12,433,765	38.41%	7,829,366
Total Combined Cycle Production Plant		12,889,663,091	2,186,879,047	16.97%	2,725,542,308	21.15%	(538,663,261)	2,256,828,546	17.51%	(69,949,499)	2,456,184,286	19.06%	(269,305,239)
Simple Cycle and Peaker Production Plant													
<i>Lauderdale GTS</i>													
341.00	Structures and Improvements	4,817,887	3,122,250	64.81%	2,586,240	53.68%	536,010	2,586,240	53.68%	536,010	2,586,240	53.68%	536,010
342.00	Fuel Holders, Producers, and Accessories	2,084,710	1,741,092	83.52%	1,442,191	69.18%	298,901	1,442,191	69.18%	298,901	1,442,191	69.18%	298,901
343.00	Prime Movers - General	12,993,184	10,979,728	84.50%	5,313,013	40.89%	5,666,715	5,313,013	40.89%	5,666,715	5,313,013	40.89%	5,666,715
343.22	Prime Movers - Capital Spare Parts			0.00%		0.00%	0		0.00%	0		0.00%	0
344.00	Generators	5,032,600	(138,476)	-2.75%	2,639,808	52.45%	(2,778,284)	2,639,808	52.45%	(2,778,284)	2,639,808	52.45%	(2,778,284)
345.00	Accessory Electric Equipment	601,996	499,334	82.95%	431,306	71.65%	68,028	431,306	71.65%	68,028	431,306	71.65%	68,028
346.00	Miscellaneous Power Plant Equip	61,430	60,940	99.20%	46,383	75.51%	14,557	46,383	75.51%	14,557	46,383	75.51%	14,557
	Total	25,591,808	16,264,868	63.55%	12,458,941	48.68%	3,805,927	12,458,941	48.68%	3,805,927	12,458,941	48.68%	3,805,927
<i>Ft. Myers GTS</i>													
341.00	Structures and Improvements	4,827,985	3,428,187	71.01%	2,868,644	59.42%	559,543	2,868,644	59.42%	559,543	2,868,644	59.42%	559,543
342.00	Fuel Holders, Producers, and Accessories	3,214,518	2,967,900	92.33%	2,175,648	67.68%	792,252	2,175,648	67.68%	792,252	2,175,648	67.68%	792,252
343.00	Prime Movers - General	16,953,669	10,180,285	60.05%	7,462,758	44.02%	2,717,527	7,462,758	44.02%	2,717,527	7,462,758	44.02%	2,717,527
343.22	Prime Movers - Capital Spare Parts	5,503,644	(7,407,015)	-134.58%	2,441,292	44.36%	(9,848,307)	2,441,292	44.36%	(9,848,307)	2,441,292	44.36%	(9,848,307)
344.00	Generators	8,016,734	3,399,803	42.41%	4,548,000	56.73%	(1,148,197)	4,548,000	56.73%	(1,148,197)	4,548,000	56.73%	(1,148,197)
345.00	Accessory Electric Equipment	3,133,773	952,077	30.38%	1,336,520	42.65%	(384,443)	1,336,520	42.65%	(384,443)	1,336,520	42.65%	(384,443)
346.00	Miscellaneous Power Plant Equip			0.00%		0.00%	0		0.00%	0		0.00%	0
	Total	41,650,324	13,521,237	32.46%	20,832,862	50.02%	(7,311,625)	20,832,862	50.02%	(7,311,625)	20,832,862	50.02%	(7,311,625)
<i>Lauderdale Peakers</i>													
341.00	Structures and Improvements	33,546,197	3,204,248	9.55%	3,855,111	11.49%	(650,863)	3,855,111	11.49%	(650,863)	3,855,111	11.49%	(650,863)
342.00	Fuel Holders, Producers, and Accessories	2,910,893	232,366	7.98%	357,196	12.27%	(124,830)	357,196	12.27%	(124,830)	357,196	12.27%	(124,830)
343.00	Prime Movers - General	115,443,731	20,725,888	17.95%	13,400,211	11.61%	7,325,677	13,400,211	11.61%	7,325,677	13,400,211	11.61%	7,325,677
343.22	Prime Movers - Capital Spare Parts	141,901,118	12,550,787	8.84%	14,556,404	10.26%	(2,005,617)	14,556,404	10.26%	(2,005,617)	14,556,404	10.26%	(2,005,617)
344.00	Generators	57,967,779	6,488,995	11.19%	7,815,565	13.48%	(1,326,570)	7,815,565	13.48%	(1,326,570)	7,815,565	13.48%	(1,326,570)
345.00	Accessory Electric Equipment	47,764,939	5,851,597	12.25%	6,333,427	13.26%	(481,830)	6,333,427	13.26%	(481,830)	6,333,427	13.26%	(481,830)
346.00	Miscellaneous Power Plant Equip	1,201,369	(259,361)	-21.59%	136,868	11.39%	(396,229)	136,868	11.39%	(396,229)	136,868	11.39%	(396,229)
	Total	400,736,026	48,794,521	12.18%	46,454,782	11.59%	2,339,739	46,454,782	11.59%	2,339,739	46,454,782	11.59%	2,339,739
<i>Ft. Myers Peakers</i>													
341.00	Structures and Improvements	6,787,562	1,180,194	17.39%	905,420	13.34%	274,774	905,420	13.34%	274,774	905,420	13.34%	274,774
342.00	Fuel Holders, Producers, and Accessories	1,947,602	516,359	26.51%	226,357	11.62%	290,002	226,357	11.62%	290,002	226,357	11.62%	290,002
343.00	Prime Movers - General	39,240,895	14,751,296	37.59%	4,275,761	10.90%	10,475,535	4,275,761	10.90%	10,475,535	4,275,761	10.90%	10,475,535
343.22	Prime Movers - Capital Spare Parts	79,597,867	10,876,444	13.66%	7,443,977	9.35%	3,432,467	7,443,977	9.35%	3,432,467	7,443,977	9.35%	3,432,467
344.00	Generators	16,650,606	1,046,355	6.28%	2,079,967	12.49%	(1,033,612)	2,079,967	12.49%	(1,033,612)	2,079,967	12.49%	(1,033,612)
345.00	Accessory Electric Equipment	19,893,910	2,824,085	14.20%	2,650,279	13.32%	173,806	2,650,279	13.32%	173,806	2,650,279	13.32%	173,806
346.00	Miscellaneous Power Plant Equip	1,011,200	150,824	14.92%	123,289	12.19%	27,535	123,289	12.19%	27,535	123,289	12.19%	27,535
	Total	165,129,643	31,345,557	18.98%	17,705,050	10.72%	13,640,507	17,705,050	10.72%	13,640,507	17,705,050	10.72%	13,640,507
<i>Lansing Smith Unit A</i>													
341.00	Structures and Improvements	1,341,023	1,283,957	95.74%	903,412	67.37%	380,545	903,412	67.37%	380,545	903,412	67.37%	380,545
342.00	Fuel Holders, Producers, and Accessories	698,676	659,896	94.45%	502,574	71.93%	157,322	502,574	71.93%	157,322	502,574	71.93%	157,322

Florida Power & Light Company
Comparison of Book Depreciation Reserve and Theoretical Reserve
Using Estimated Plant Balances as of December 31, 2021

Account	Description	12/31/21 Plant in Service (A)	12/31/21 Book Reserve Amount (D)	Book Reserve Percent (E)=(D)/(C)	Allis NWA-1 Proposal			Ferguson KF-3(B) Proposal			OPC Proposal		
					Theoretical Reserve Amount (F)	Reserve Percent (G)=(F)/(C)	Surplus / (Deficiency) (H)=(D)-(F)	Theoretical Reserve Amount (I)	Reserve Percent (J)=(I)/(C)	Surplus / (Deficiency) (K)=(D)-(I)	Theoretical Reserve Amount (L)	Reserve Percent (M)=(L)/(C)	Surplus / (Deficiency) (N)=(D)-(L)
					(F)	(G)=(F)/(C)	(H)=(D)-(F)	(I)	(J)=(I)/(C)	(K)=(D)-(I)	(L)	(M)=(L)/(C)	(N)=(D)-(L)
343.00	Prime Movers - General	2,601,840	2,373,471	91.22%	1,588,473	61.05%	784,998	1,588,473	61.05%	784,998	1,588,473	61.05%	784,998
343.22	Prime Movers - Capital Spare Parts			0.00%	0	0.00%	0	0	0.00%	0	0	0.00%	0
344.00	Generators	3,497,641	3,539,190	101.19%	3,080,869	88.08%	458,321	3,080,869	88.08%	458,321	3,080,869	88.08%	458,321
345.00	Accessory Electric Equipment	3,288,728	3,167,708	96.32%	2,525,619	76.80%	642,089	2,525,619	76.80%	642,089	2,525,619	76.80%	642,089
346.00	Miscellaneous Power Plant Equip	43,197	40,133	92.91%	28,114	65.08%	12,019	28,114	65.08%	12,019	28,114	65.08%	12,019
	Total	11,471,105	11,064,354	96.45%	8,629,061	75.22%	2,435,293	8,629,061	75.22%	2,435,293	8,629,061	75.22%	2,435,293
<i>Crist Combustion Turbines</i>													
341.00	Structures and Improvements	58,572,694	0	0.00%	805,913	1.38%	(805,913)	805,913	1.38%	(805,913)	805,913	1.38%	(805,913)
342.00	Fuel Holders, Producers, and Accessories	2,476,706	0	0.00%	28,067	1.13%	(28,067)	28,067	1.13%	(28,067)	28,067	1.13%	(28,067)
343.00	Prime Movers - General	101,819,362	0	0.00%	1,072,158	1.05%	(1,072,158)	1,072,158	1.05%	(1,072,158)	1,072,158	1.05%	(1,072,158)
343.22	Prime Movers - Capital Spare Parts	124,755,642	0	0.00%	1,250,451	1.00%	(1,250,451)	1,250,451	1.00%	(1,250,451)	1,250,451	1.00%	(1,250,451)
344.00	Generators	50,717,466	0	0.00%	630,520	1.24%	(630,520)	630,520	1.24%	(630,520)	630,520	1.24%	(630,520)
345.00	Accessory Electric Equipment	41,828,382	0	0.00%	581,523	1.39%	(581,523)	581,523	1.39%	(581,523)	581,523	1.39%	(581,523)
346.00	Miscellaneous Power Plant Equip	1,040,153	0	0.00%	12,302	1.18%	(12,302)	12,302	1.18%	(12,302)	12,302	1.18%	(12,302)
	Total	381,210,404	0	0.00%	4,380,934	1.15%	(4,380,934)	4,380,934	1.15%	(4,380,934)	4,380,934	1.15%	(4,380,934)
<i>Crist Pipeline</i>													
342.00	Fuel Holders, Producers, and Accessories	129,849,748	5,382,706	4.15%	4,253,829	3.28%	1,128,877	4,253,829	3.28%	1,128,877	4,253,829	3.28%	1,128,877
	Total	129,849,748	5,382,706	4.15%	4,253,829	3.28%	1,128,877	4,253,829	3.28%	1,128,877	4,253,829	3.28%	1,128,877
<i>Pea Ridge Units 1 through 3</i>													
341.00	Structures and Improvements			0.00%	0	0.00%	0	0	0.00%	0	0	0.00%	0
342.00	Fuel Holders, Producers, and Accessories			0.00%	0	0.00%	0	0	0.00%	0	0	0.00%	0
343.00	Prime Movers - General	6,828,011	6,606,758	96.76%	5,846,223	85.62%	760,535	5,846,223	85.62%	760,535	5,846,223	85.62%	760,535
343.22	Prime Movers - Capital Spare Parts			0.00%	0	0.00%	0	0	0.00%	0	0	0.00%	0
344.00	Generators	3,124,353	3,180,956	101.81%	2,838,539	90.85%	342,417	2,838,539	90.85%	342,417	2,838,539	90.85%	342,417
345.00	Accessory Electric Equipment	1,887,475	1,682,888	89.16%	849,875	45.03%	833,013	849,875	45.03%	833,013	849,875	45.03%	833,013
346.00	Miscellaneous Power Plant Equip			0.00%	0	0.00%	0	0	0.00%	0	0	0.00%	0
	Total	11,839,839	11,470,602	96.88%	9,534,637	80.53%	1,935,965	9,534,637	80.53%	1,935,965	9,534,637	80.53%	1,935,965
<i>Perdido Landfill Gas Units 1 and 2</i>													
341.00	Structures and Improvements	961,008	904,454	94.12%	577,919	60.14%	326,535	577,919	60.14%	326,535	577,919	60.14%	326,535
342.00	Fuel Holders, Producers, and Accessories	590,168	537,656	91.10%	336,865	57.08%	200,791	336,865	57.08%	200,791	336,865	57.08%	200,791
343.00	Prime Movers - General	2,799,745	2,520,001	90.01%	1,558,406	55.66%	961,595	1,558,406	55.66%	961,595	1,558,406	55.66%	961,595
343.22	Prime Movers - Capital Spare Parts			0.00%	0	0.00%	0	0	0.00%	0	0	0.00%	0
344.00	Generators			0.00%	0	0.00%	0	0	0.00%	0	0	0.00%	0
345.00	Accessory Electric Equipment	820,606	755,862	92.11%	476,895	58.11%	278,967	476,895	58.11%	278,967	476,895	58.11%	278,967
346.00	Miscellaneous Power Plant Equip	46,459	42,381	91.22%	26,767	57.61%	15,614	26,767	57.61%	15,614	26,767	57.61%	15,614
	Total	5,217,986	4,760,354	91.23%	2,976,852	57.05%	1,783,502	2,976,852	57.05%	1,783,502	2,976,852	57.05%	1,783,502
	Total Simple Cycle and Peaker Producti	1,172,696,883	142,604,199	12.16%	127,226,948	10.85%	15,377,251	127,226,948	10.85%	15,377,251	127,226,948	10.85%	15,377,251
<u>Solar Production Plant</u>													
<i>Desoto Solar</i>													
341.80	Structures and Improvements	5,264,513	1,968,167	37.39%	2,018,254	38.34%	(50,087)	1,720,424	32.68%	247,743	1,720,424	32.68%	247,743
343.80	Prime Movers - Solar	115,359,161	48,632,396	42.16%	48,050,420	41.65%	581,976	41,516,298	35.99%	7,116,098	41,516,298	35.99%	7,116,098
345.80	Accessory Electric Equipment	26,760,968	10,479,076	39.16%	11,105,336	41.50%	(626,260)	9,515,810	35.56%	963,266	9,515,810	35.56%	963,266
	Total	147,384,643	61,079,639	41.44%	61,174,010	41.51%	(94,371)	52,752,532	35.79%	8,327,107	52,752,532	35.79%	8,327,107
<i>Space Coast Solar</i>													
341.80	Structures and Improvements	3,893,263	1,450,841	37.27%	1,491,705	38.32%	(40,864)	1,278,580	32.84%	172,261	1,278,580	32.84%	172,261
343.80	Prime Movers - Solar	51,549,211	20,075,003	38.94%	19,780,979	38.37%	294,024	17,094,749	33.16%	2,980,254	17,094,749	33.16%	2,980,254
345.80	Accessory Electric Equipment	6,126,699	2,246,709	36.67%	2,348,547	38.33%	(101,838)	2,013,049	32.86%	233,660	2,013,049	32.86%	233,660
	Total	61,569,172	23,772,553	38.61%	23,621,231	38.37%	151,322	20,386,378	33.11%	3,386,175	20,386,378	33.11%	3,386,175

Florida Power & Light Company
Comparison of Book Depreciation Reserve and Theoretical Reserve
Using Estimated Plant Balances as of December 31, 2021

Account	Description	12/31/21 Plant in Service	12/31/21 Book Reserve Amount	Book Reserve Percent	Allis NWA-1 Proposal			Ferguson KF-3(B) Proposal			OPC Proposal		
					Theoretical Reserve Amount	Reserve Percent	Surplus / (Deficiency)	Theoretical Reserve Amount	Reserve Percent	Surplus / (Deficiency)	Theoretical Reserve Amount	Reserve Percent	Surplus / (Deficiency)
(A)	(B)	(C)	(D)	(E)=(D)/(C)	(F)	(G)=(F)/(C)	(H)=(D)-(F)	(I)	(J)=(I)/(C)	(K)=(D)-(I)	(L)	(M)=(L)/(C)	(N)=(D)-(L)
<i>Martin Solar</i>													
341.80	Structures and Improvements	21,002,163	6,503,838	30.97%	6,739,515	32.09%	(235,677)	5,892,677	28.06%	611,161	5,892,677	28.06%	611,161
343.80	Prime Movers - Solar	402,438,132	121,908,959	30.29%	128,375,630	31.90%	(6,466,671)	113,627,950	28.23%	8,281,009	113,627,950	28.23%	8,281,009
345.80	Accessory Electric Equipment	4,171,928	1,299,963	31.16%	1,353,684	32.45%	(53,721)	1,184,282	28.39%	115,681	1,184,282	28.39%	115,681
346.80	Miscellaneous Power Plant Equip	57,120	5,299	9.28%	7,598	13.30%	(2,299)	6,425	11.25%	(1,126)	6,425	11.25%	(1,126)
	Total	427,669,343	129,718,059	30.33%	136,476,427	31.91%	(6,758,368)	120,711,334	28.23%	9,006,725	120,711,334	28.23%	9,006,725
<i>Babcock Ranch Solar</i>													
341.80	Structures and Improvements	8,912,828	1,541,801	17.30%	1,543,588	17.32%	(1,787)	1,321,704	14.83%	220,097	1,321,704	14.83%	220,097
343.80	Prime Movers - Solar	102,392,078	18,419,148	17.99%	18,440,500	18.01%	(21,352)	15,942,400	15.57%	2,476,748	15,942,400	15.57%	2,476,748
345.80	Accessory Electric Equipment	18,089,182	3,255,864	18.00%	3,259,638	18.02%	(3,774)	2,793,575	15.44%	462,289	2,793,575	15.44%	462,289
	Total	129,394,087	23,216,813	17.94%	23,243,726	17.96%	(26,913)	20,057,679	15.50%	3,159,134	20,057,679	15.50%	3,159,134
<i>Babcock Preserve Solar</i>													
341.80	Structures and Improvements	5,527,837	276,072	4.99%	276,392	5.00%	(320)	236,923	4.29%	39,149	236,923	4.29%	39,149
343.80	Prime Movers - Solar	62,660,856	3,176,356	5.07%	3,180,038	5.07%	(3,682)	2,732,640	4.36%	443,716	2,732,640	4.36%	443,716
345.80	Accessory Electric Equipment	11,219,115	560,306	4.99%	560,956	5.00%	(650)	480,851	4.29%	79,455	480,851	4.29%	79,455
	Total	79,407,807	4,012,734	5.05%	4,017,386	5.06%	(4,652)	3,450,414	4.35%	562,320	3,450,414	4.35%	562,320
<i>Manatee Solar</i>													
341.80	Structures and Improvements	9,956,698	1,433,247	14.39%	1,821,480	18.29%	(388,233)	1,561,242	15.68%	(127,995)	1,561,242	15.68%	(127,995)
343.80	Prime Movers - Solar	97,102,788	17,876,050	18.41%	17,884,098	18.42%	(8,048)	15,464,352	15.93%	2,411,698	15,464,352	15.93%	2,411,698
345.80	Accessory Electric Equipment	18,132,084	2,698,343	14.88%	3,316,775	18.29%	(618,432)	2,842,897	15.68%	(144,554)	2,842,897	15.68%	(144,554)
	Total	125,191,570	22,007,639	17.58%	23,022,353	18.39%	(1,014,714)	19,868,491	15.87%	2,139,148	19,868,491	15.87%	2,139,148
<i>Citrus Solar</i>													
341.80	Structures and Improvements	9,282,117	1,309,422	14.11%	1,696,868	18.28%	(387,446)	1,454,440	15.67%	(145,018)	1,454,440	15.67%	(145,018)
343.80	Prime Movers - Solar	99,609,829	17,665,783	17.73%	18,334,476	18.41%	(668,693)	15,853,973	15.92%	1,811,810	15,853,973	15.92%	1,811,810
345.80	Accessory Electric Equipment	18,385,773	2,593,840	14.11%	3,361,108	18.28%	(767,268)	2,880,911	15.67%	(287,071)	2,880,911	15.67%	(287,071)
	Total	127,277,718	21,569,045	16.95%	23,392,452	18.38%	(1,823,407)	20,189,324	15.86%	1,379,721	20,189,324	15.86%	1,379,721
<i>Coral Farms Solar</i>													
341.80	Structures and Improvements	6,681,719	718,913	10.76%	779,502	11.67%	(60,589)	668,126	10.00%	50,787	668,126	10.00%	50,787
343.80	Prime Movers - Solar	64,095,911	9,356,516	14.60%	7,551,898	11.78%	1,804,618	6,521,947	10.18%	2,834,569	6,521,947	10.18%	2,834,569
345.80	Accessory Electric Equipment	17,209,463	1,851,022	10.76%	2,007,690	11.67%	(156,668)	1,720,826	10.00%	130,196	1,720,826	10.00%	130,196
	Total	87,987,094	11,926,451	13.55%	10,339,090	11.75%	1,587,361	8,910,899	10.13%	3,015,552	8,910,899	10.13%	3,015,552
<i>Horizon Solar</i>													
341.80	Structures and Improvements	7,942,085	852,498	10.73%	921,669	11.60%	(69,171)	789,942	9.95%	62,556	789,942	9.95%	62,556
343.80	Prime Movers - Solar	64,541,270	9,434,848	14.62%	7,604,245	11.78%	1,830,603	6,567,154	10.18%	2,867,694	6,567,154	10.18%	2,867,694
345.80	Accessory Electric Equipment	16,281,010	1,754,212	10.77%	1,899,343	11.67%	(145,131)	1,627,961	10.00%	126,251	1,627,961	10.00%	126,251
	Total	88,764,365	12,041,557	13.57%	10,425,257	11.74%	1,616,300	8,985,057	10.12%	3,056,500	8,985,057	10.12%	3,056,500
<i>Hammock Solar</i>													
341.80	Structures and Improvements	14,403,638	1,475,123	10.24%	1,679,022	11.66%	(203,899)	1,439,113	9.99%	36,010	1,439,113	9.99%	36,010
343.80	Prime Movers - Solar	63,918,208	9,155,057	14.32%	7,459,996	11.67%	1,695,061	6,442,421	10.08%	2,712,636	6,442,421	10.08%	2,712,636
345.80	Accessory Electric Equipment	15,156,839	1,552,261	10.24%	1,766,824	11.66%	(214,563)	1,514,368	9.99%	37,893	1,514,368	9.99%	37,893
	Total	93,478,685	12,182,440	13.03%	10,905,842	11.67%	1,276,598	9,395,902	10.05%	2,786,538	9,395,902	10.05%	2,786,538
<i>Interstate Solar</i>													
341.80	Structures and Improvements	7,260,765	466,678	6.43%	589,980	8.13%	(123,302)	505,659	6.96%	(38,981)	505,659	6.96%	(38,981)
343.80	Prime Movers - Solar	71,805,853	14,462,466	20.14%	5,889,208	8.20%	8,573,258	5,087,759	7.09%	9,374,707	5,087,759	7.09%	9,374,707
345.80	Accessory Electric Equipment	10,740,525	690,334	6.43%	872,730	8.13%	(182,396)	747,998	6.96%	(57,664)	747,998	6.96%	(57,664)
	Total	89,807,142	15,619,477	17.39%	7,351,918	8.19%	8,267,559	6,341,416	7.06%	9,278,061	6,341,416	7.06%	9,278,061
<i>Blue Cypress Solar</i>													
341.80	Structures and Improvements	11,605,525	1,183,047	10.19%	1,346,443	11.60%	(163,396)	1,154,011	9.94%	29,036	1,154,011	9.94%	29,036

Florida Power & Light Company
 Comparison of Book Depreciation Reserve and Theoretical Reserve
 Using Estimated Plant Balances as of December 31, 2021

Account (A)	Description (B)	12/31/21 Plant in Service (C)	12/31/21 Book Reserve Amount (D)	Book Reserve Percent (E)=(D)/(C)	Allis NWA-1 Proposal			Ferguson KF-3(B) Proposal			OCP Proposal		
					Theoretical Reserve Amount (F)	Reserve Percent (G)=(F)/(C)	Surplus / (Deficiency) (H)=(D)-(F)	Theoretical Reserve Amount (I)	Reserve Percent (J)=(I)/(C)	Surplus / (Deficiency) (K)=(D)-(I)	Theoretical Reserve Amount (L)	Reserve Percent (M)=(L)/(C)	Surplus / (Deficiency) (N)=(D)-(L)
343.80	Prime Movers - Solar	64,432,591	9,118,326	14.15%	7,584,955	11.77%	1,533,371	6,550,484	10.17%	2,567,842	6,550,484	10.17%	2,567,842
345.80	Accessory Electric Equipment	14,336,311	1,466,602	10.23%	1,671,051	11.66%	(204,449)	1,432,282	9.99%	34,320	1,432,282	9.99%	34,320
	Total	90,374,427	11,767,975	13.02%	10,602,449	11.73%	1,165,526	9,136,777	10.11%	2,631,198	9,136,777	10.11%	2,631,198
	<i>Loggerhead Solar</i>												
341.80	Structures and Improvements	12,479,670	1,279,071	10.25%	1,455,904	11.67%	(176,833)	1,247,883	10.00%	31,188	1,247,883	10.00%	31,188
343.80	Prime Movers - Solar	63,792,504	9,208,220	14.43%	7,516,219	11.78%	1,692,001	6,491,134	10.18%	2,717,086	6,491,134	10.18%	2,717,086
345.80	Accessory Electric Equipment	14,379,235	1,473,762	10.25%	1,677,513	11.67%	(203,751)	1,437,826	10.00%	35,936	1,437,826	10.00%	35,936
	Total	90,651,409	11,961,052	13.19%	10,649,636	11.75%	1,311,416	9,176,843	10.12%	2,784,209	9,176,843	10.12%	2,784,209
	<i>Barefoot Bay Solar</i>												
341.80	Structures and Improvements	11,828,880	1,212,004	10.25%	1,380,074	11.67%	(168,070)	1,182,886	10.00%	29,118	1,182,886	10.00%	29,118
343.80	Prime Movers - Solar	65,281,473	9,198,172	14.09%	7,692,106	11.78%	1,506,066	6,643,034	10.18%	2,555,138	6,643,034	10.18%	2,555,138
345.80	Accessory Electric Equipment	13,489,446	1,382,148	10.25%	1,573,812	11.67%	(191,664)	1,348,942	10.00%	33,206	1,348,942	10.00%	33,206
	Total	90,599,799	11,792,324	13.02%	10,645,992	11.75%	1,146,332	9,174,862	10.13%	2,617,462	9,174,862	10.13%	2,617,462
	<i>Indian River Solar</i>												
341.80	Structures and Improvements	7,234,905	794,644	10.98%	842,002	11.64%	(47,358)	721,680	9.97%	72,964	721,680	9.97%	72,964
343.80	Prime Movers - Solar	64,329,808	9,310,945	14.47%	7,579,661	11.78%	1,731,284	6,545,924	10.18%	2,765,021	6,545,924	10.18%	2,765,021
345.80	Accessory Electric Equipment	16,028,414	1,765,728	11.02%	1,869,956	11.67%	(104,228)	1,602,773	10.00%	162,955	1,602,773	10.00%	162,955
	Total	87,593,127	11,871,316	13.55%	10,291,619	11.75%	1,579,697	8,870,377	10.13%	3,000,939	8,870,377	10.13%	3,000,939
	<i>Northern Preserve Solar</i>												
341.80	Structures and Improvements	10,348,161	687,975	6.65%	517,408	5.00%	170,567	443,522	4.29%	244,453	443,522	4.29%	244,453
343.80	Prime Movers - Solar	46,607,129	3,095,020	6.64%	2,365,312	5.08%	729,708	2,032,537	4.36%	1,062,483	2,032,537	4.36%	1,062,483
345.80	Accessory Electric Equipment	10,681,037	714,418	6.69%	534,052	5.00%	180,366	457,789	4.29%	256,629	457,789	4.29%	256,629
	Total	67,636,327	4,497,413	6.65%	3,416,772	5.05%	1,080,641	2,933,848	4.34%	1,563,565	2,933,848	4.34%	1,563,565
	<i>Echo River Solar</i>												
341.80	Structures and Improvements	11,101,047	637,663	5.74%	555,052	5.00%	82,611	475,791	4.29%	161,872	475,791	4.29%	161,872
343.80	Prime Movers - Solar	70,393,231	4,041,495	5.74%	3,572,456	5.07%	469,039	3,069,849	4.36%	971,646	3,069,849	4.36%	971,646
345.80	Accessory Electric Equipment	13,772,650	790,972	5.74%	688,632	5.00%	102,340	590,296	4.29%	200,676	590,296	4.29%	200,676
	Total	95,266,929	5,470,130	5.74%	4,816,140	5.06%	653,990	4,135,936	4.34%	1,334,194	4,135,936	4.34%	1,334,194
	<i>Hibiscus Solar</i>												
341.80	Structures and Improvements	10,172,393	584,440	5.75%	508,580	5.00%	75,860	435,955	4.29%	148,485	435,955	4.29%	148,485
343.80	Prime Movers - Solar	71,614,710	4,112,074	5.74%	3,634,037	5.07%	478,037	3,122,767	4.36%	989,307	3,122,767	4.36%	989,307
345.80	Accessory Electric Equipment	13,566,958	779,317	5.74%	678,288	5.00%	101,029	581,428	4.29%	197,889	581,428	4.29%	197,889
	Total	95,354,061	5,475,831	5.74%	4,820,905	5.06%	654,926	4,140,150	4.34%	1,335,681	4,140,150	4.34%	1,335,681
	<i>Osprey Solar</i>												
341.80	Structures and Improvements	6,531,482	720,233	11.03%	761,791	11.66%	(41,558)	652,943	10.00%	67,290	652,943	10.00%	67,290
343.80	Prime Movers - Solar	65,346,022	9,442,614	14.45%	7,697,318	11.78%	1,745,296	6,647,530	10.17%	2,795,084	6,647,530	10.17%	2,795,084
345.80	Accessory Electric Equipment	16,486,287	1,818,258	11.03%	1,922,857	11.66%	(104,599)	1,648,113	10.00%	170,145	1,648,113	10.00%	170,145
	Total	88,363,791	11,981,105	13.56%	10,381,966	11.75%	1,599,139	8,948,586	10.13%	3,032,519	8,948,586	10.13%	3,032,519
	<i>Southfork Solar</i>												
341.80	Structures and Improvements	11,166,673	641,574	5.75%	577,540	5.17%	64,034	492,674	4.41%	148,900	492,674	4.41%	148,900
343.80	Prime Movers - Solar	71,644,441	4,114,208	5.74%	3,726,227	5.20%	387,981	3,204,656	4.47%	909,552	3,204,656	4.47%	909,552
345.80	Accessory Electric Equipment	14,334,418	823,439	5.74%	741,376	5.17%	82,063	632,435	4.41%	191,004	632,435	4.41%	191,004
	Total	97,145,532	5,579,221	5.74%	5,045,143	5.19%	534,078	4,329,765	4.46%	1,249,456	4,329,765	4.46%	1,249,456
	<i>Twin Lakes Solar</i>												
341.80	Structures and Improvements	10,703,227	710,738	6.64%	535,161	5.00%	175,577	458,740	4.29%	251,998	458,740	4.29%	251,998
343.80	Prime Movers - Solar	55,155,440	3,660,338	6.64%	2,799,139	5.08%	861,199	2,405,329	4.36%	1,255,009	2,405,329	4.36%	1,255,009
345.80	Accessory Electric Equipment	12,558,821	836,989	6.66%	627,941	5.00%	209,048	538,271	4.29%	298,718	538,271	4.29%	298,718
	Total	78,417,488	5,208,065	6.64%	3,962,241	5.05%	1,245,824	3,402,340	4.34%	1,805,725	3,402,340	4.34%	1,805,725

Florida Power & Light Company
Comparison of Book Depreciation Reserve and Theoretical Reserve
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Account	Description	12/31/21 Plant in Service (A)	12/31/21 Book Reserve Amount (D)	Book Reserve Percent (E)=(D)/(C)	Allis NWA-1 Proposal			Ferguson KF-3(B) Proposal			OPC Proposal		
					Theoretical Reserve Amount (F)	Reserve Percent (G)=(F)/(C)	Surplus / (Deficiency) (H)=(D)-(F)	Theoretical Reserve Amount (I)	Reserve Percent (J)=(I)/(C)	Surplus / (Deficiency) (K)=(D)-(I)	Theoretical Reserve Amount (L)	Reserve Percent (M)=(L)/(C)	Surplus / (Deficiency) (N)=(D)-(L)
<i>Blue Heron Solar</i>													
341.80	Structures and Improvements	7,023,285	466,430	6.64%	351,164	5.00%	115,266	301,018	4.29%	165,412	301,018	4.29%	165,412
343.80	Prime Movers - Solar	60,331,387	4,006,127	6.64%	3,061,818	5.08%	944,309	2,631,052	4.36%	1,375,075	2,631,052	4.36%	1,375,075
345.80	Accessory Electric Equipment	11,918,843	791,622	6.64%	595,942	5.00%	195,680	510,842	4.29%	280,780	510,842	4.29%	280,780
	Total	79,273,516	5,264,179	6.64%	4,008,924	5.06%	1,255,255	3,442,912	4.34%	1,821,267	3,442,912	4.34%	1,821,267
<i>Blue Indigo Solar</i>													
341.80	Structures and Improvements	10,483,623	519,212	4.95%	519,956	4.96%	(744)	445,698	4.25%	73,514	445,698	4.25%	73,514
343.80	Prime Movers - Solar	67,445,612	3,330,745	4.94%	3,389,137	5.02%	(58,392)	2,912,433	4.32%	418,312	2,912,433	4.32%	418,312
345.80	Accessory Electric Equipment	10,931,260	540,259	4.94%	541,493	4.95%	(1,234)	464,157	4.25%	76,102	464,157	4.25%	76,102
	Total	88,860,495	4,390,215	4.94%	4,450,586	5.01%	(60,371)	3,822,288	4.30%	567,927	3,822,288	4.30%	567,927
<i>Blue Springs Solar</i>													
341.80	Structures and Improvements	9,275,184	13,024	0.14%	154,617	1.67%	(141,593)	132,542	1.43%	(119,518)	132,542	1.43%	(119,518)
343.80	Prime Movers - Solar	72,346,434	101,586	0.14%	1,232,060	1.70%	(1,130,474)	1,051,917	1.45%	(950,331)	1,051,917	1.45%	(950,331)
345.80	Accessory Electric Equipment	11,130,221	15,629	0.14%	185,541	1.67%	(169,912)	159,051	1.43%	(143,422)	159,051	1.43%	(143,422)
	Total	92,751,839	130,239	0.14%	1,572,218	1.70%	(1,441,979)	1,343,510	1.45%	(1,213,271)	1,343,510	1.45%	(1,213,271)
<i>Cotton Creek Solar</i>													
341.80	Structures and Improvements	9,960,093	13,986	0.14%	166,035	1.67%	(152,049)	142,330	1.43%	(128,344)	142,330	1.43%	(128,344)
343.80	Prime Movers - Solar	77,688,725	109,088	0.14%	1,323,039	1.70%	(1,213,951)	1,129,594	1.45%	(1,020,506)	1,129,594	1.45%	(1,020,506)
345.80	Accessory Electric Equipment	11,952,111	16,783	0.14%	199,242	1.67%	(182,459)	170,796	1.43%	(154,013)	170,796	1.43%	(154,013)
	Total	99,600,929	139,856	0.14%	1,688,316	1.70%	(1,548,460)	1,442,720	1.45%	(1,302,864)	1,442,720	1.45%	(1,302,864)
<i>Cattle Ranch Solar</i>													
341.80	Structures and Improvements	9,573,676	636,415	6.65%	478,510	5.00%	157,905	410,178	4.28%	226,237	410,178	4.28%	226,237
343.80	Prime Movers - Solar	54,065,008	3,590,027	6.64%	2,742,001	5.07%	848,026	2,356,236	4.36%	1,233,791	2,356,236	4.36%	1,233,791
345.80	Accessory Electric Equipment	12,233,840	615,120	5.03%	611,427	5.00%	3,693	524,114	4.28%	91,006	524,114	4.28%	91,006
	Total	75,872,524	4,841,562	6.38%	3,831,938	5.05%	1,009,624	3,290,528	4.34%	1,551,034	3,290,528	4.34%	1,551,034
<i>Okeechobee Solar</i>													
341.80	Structures and Improvements	12,640,420	725,180	5.74%	632,021	5.00%	93,159	541,768	4.29%	183,412	541,768	4.29%	183,412
343.80	Prime Movers - Solar	71,005,144	4,065,097	5.73%	3,603,511	5.07%	461,586	3,096,534	4.36%	968,563	3,096,534	4.36%	968,563
345.80	Accessory Electric Equipment	15,836,808	908,044	5.73%	791,840	5.00%	116,204	678,766	4.29%	229,278	678,766	4.29%	229,278
	Total	99,482,373	5,698,321	5.73%	5,027,372	5.05%	670,949	4,317,068	4.34%	1,381,253	4,317,068	4.34%	1,381,253
<i>Nassau Solar</i>													
341.80	Structures and Improvements	6,014,604	211,138	3.51%	300,730	5.00%	(89,592)	257,786	4.29%	(46,648)	257,786	4.29%	(46,648)
343.80	Prime Movers - Solar	60,660,192	2,129,425	3.51%	3,078,505	5.08%	(949,080)	2,645,391	4.36%	(515,966)	2,645,391	4.36%	(515,966)
345.80	Accessory Electric Equipment	9,162,083	321,627	3.51%	458,104	5.00%	(136,477)	392,687	4.29%	(71,060)	392,687	4.29%	(71,060)
	Total	75,836,879	2,662,190	3.51%	3,837,339	5.06%	(1,175,149)	3,295,864	4.35%	(633,674)	3,295,864	4.35%	(633,674)
<i>Union Springs Solar</i>													
341.80	Structures and Improvements	5,834,273	204,807	3.51%	291,714	5.00%	(86,907)	250,057	4.29%	(45,250)	250,057	4.29%	(45,250)
343.80	Prime Movers - Solar	58,841,465	2,065,581	3.51%	2,986,204	5.07%	(920,623)	2,566,076	4.36%	(500,495)	2,566,076	4.36%	(500,495)
345.80	Accessory Electric Equipment	8,887,384	311,984	3.51%	444,369	5.00%	(132,385)	380,913	4.29%	(68,929)	380,913	4.29%	(68,929)
	Total	73,563,122	2,582,372	3.51%	3,722,287	5.06%	(1,139,915)	3,197,046	4.35%	(614,674)	3,197,046	4.35%	(614,674)
<i>Sunshine Gateway Solar</i>													
341.80	Structures and Improvements	5,114,382	366,084	7.16%	425,613	8.32%	(59,529)	364,829	7.13%	1,255	364,829	7.13%	1,255
343.80	Prime Movers - Solar	73,937,493	5,309,306	7.18%	6,219,541	8.41%	(910,235)	5,373,707	7.27%	(64,401)	5,373,707	7.27%	(64,401)
345.80	Accessory Electric Equipment	10,342,553	740,585	7.16%	860,977	8.32%	(120,392)	738,019	7.14%	2,566	738,019	7.14%	2,566
	Total	89,394,428	6,415,976	7.18%	7,506,131	8.40%	(1,090,155)	6,476,555	7.24%	(60,579)	6,476,555	7.24%	(60,579)
<i>Ibis Solar</i>													
341.80	Structures and Improvements	5,452,354	390,515	7.16%	453,885	8.32%	(63,370)	389,065	7.14%	1,450	389,065	7.14%	1,450

Florida Power & Light Company
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Account	Description	12/31/21 Plant in Service	Book Reserve			Allis NWA-1 Proposal			Ferguson KF-3(B) Proposal			OPC Proposal		
			12/31/21 Book Reserve Amount	Reserve Percent	(E)=(D)/(C)	Theoretical Reserve Amount	Reserve Percent	Surplus / (Deficiency)	Theoretical Reserve Amount	Reserve Percent	Surplus / (Deficiency)	Theoretical Reserve Amount	Reserve Percent	Surplus / (Deficiency)
(A)	(B)	(C)	(D)	(E)=(D)/(C)	(F)	(G)=(F)/(C)	(H)=(D)-(F)	(I)	(J)=(I)/(C)	(K)=(D)-(I)	(L)	(M)=(L)/(C)	(N)=(D)-(L)	
343.80	Prime Movers - Solar	75,075,951	5,382,307	7.17%	6,315,342	8.41%	(933,035)	5,456,479	7.27%	(74,172)	5,456,479	7.27%	(74,172)	
345.80	Accessory Electric Equipment	10,936,762	784,071	7.17%	911,354	8.33%	(127,283)	781,207	7.14%	2,864	781,207	7.14%	2,864	
	Total	91,465,068	6,556,893	7.17%	7,680,581	8.40%	(1,123,688)	6,626,751	7.25%	(69,858)	6,626,751	7.25%	(69,858)	
	<i>Sweetbay Solar</i>													
341.80	Structures and Improvements	10,985,672	731,085	6.65%	549,229	5.00%	181,856	470,799	4.29%	260,286	470,799	4.29%	260,286	
343.80	Prime Movers - Solar	47,942,137	3,185,978	6.65%	2,432,495	5.07%	753,483	2,090,271	4.36%	1,095,707	2,090,271	4.36%	1,095,707	
345.80	Accessory Electric Equipment	10,954,497	729,072	6.66%	547,641	5.00%	181,431	469,438	4.29%	259,634	469,438	4.29%	259,634	
	Total	69,882,306	4,646,135	6.65%	3,529,365	5.05%	1,116,770	3,030,508	4.34%	1,615,627	3,030,508	4.34%	1,615,627	
	<i>Trailside Solar</i>													
341.80	Structures and Improvements	5,788,769	203,210	3.51%	289,438	5.00%	(86,228)	248,107	4.29%	(44,897)	248,107	4.29%	(44,897)	
343.80	Prime Movers - Solar	58,382,537	2,049,470	3.51%	2,962,914	5.08%	(913,444)	2,546,062	4.36%	(496,592)	2,546,062	4.36%	(496,592)	
345.80	Accessory Electric Equipment	8,818,068	309,551	3.51%	440,903	5.00%	(131,352)	377,942	4.29%	(68,391)	377,942	4.29%	(68,391)	
	Total	72,989,374	2,562,231	3.51%	3,693,255	5.06%	(1,131,024)	3,172,111	4.35%	(609,880)	3,172,111	4.35%	(609,880)	
	<i>Krome Solar</i>													
341.80	Structures and Improvements	5,014,119	359,192	7.16%	417,826	8.33%	(58,634)	358,157	7.14%	1,035	358,157	7.14%	1,035	
343.80	Prime Movers - Solar	67,592,052	4,842,031	7.16%	5,685,830	8.41%	(843,799)	4,912,580	7.27%	(70,549)	4,912,580	7.27%	(70,549)	
345.80	Accessory Electric Equipment	10,107,429	724,057	7.16%	842,250	8.33%	(118,193)	721,972	7.14%	2,085	721,972	7.14%	2,085	
	Total	82,713,601	5,925,281	7.16%	6,945,906	8.40%	(1,020,625)	5,992,709	7.25%	(67,428)	5,992,709	7.25%	(67,428)	
	<i>Sabal Palm Solar</i>													
341.80	Structures and Improvements	6,169,890	146,836	2.38%	102,852	1.67%	43,984	88,168	1.43%	58,668	88,168	1.43%	58,668	
343.80	Prime Movers - Solar	62,226,324	1,480,914	2.38%	1,059,714	1.70%	421,200	904,771	1.45%	576,143	904,771	1.45%	576,143	
345.80	Accessory Electric Equipment	9,398,631	223,676	2.38%	156,675	1.67%	67,001	134,306	1.43%	89,370	134,306	1.43%	89,370	
	Total	77,794,845	1,851,426	2.38%	1,319,241	1.70%	532,185	1,127,245	1.45%	724,181	1,127,245	1.45%	724,181	
	<i>Discovery Solar Energy Center</i>													
341.80	Structures and Improvements	6,771,282	142,312	2.10%	112,877	1.67%	29,435	96,762	1.43%	45,550	96,762	1.43%	45,550	
343.80	Prime Movers - Solar	68,291,658	1,435,287	2.10%	1,163,007	1.70%	272,280	992,961	1.45%	442,326	992,961	1.45%	442,326	
345.80	Accessory Electric Equipment	10,314,736	216,785	2.10%	171,947	1.67%	44,838	147,398	1.43%	69,387	147,398	1.43%	69,387	
	Total	85,377,677	1,794,385	2.10%	1,447,831	1.70%	346,554	1,237,121	1.45%	557,264	1,237,121	1.45%	557,264	
	<i>Rodeo Solar Energy Center</i>													
341.80	Structures and Improvements	5,920,649	157,093	2.65%	98,697	1.67%	58,396	84,606	1.43%	72,487	84,606	1.43%	72,487	
343.80	Prime Movers - Solar	59,712,606	1,584,360	2.65%	1,016,906	1.70%	567,454	868,221	1.45%	716,139	868,221	1.45%	716,139	
345.80	Accessory Electric Equipment	9,018,960	239,301	2.65%	150,346	1.67%	88,955	128,881	1.43%	110,420	128,881	1.43%	110,420	
	Total	74,652,215	1,980,754	2.65%	1,265,949	1.70%	714,805	1,081,708	1.45%	899,046	1,081,708	1.45%	899,046	
	<i>Magnolia Springs Solar</i>													
341.80	Structures and Improvements	5,912,250	185,925	3.14%	290,271	4.91%	(104,346)	248,809	4.21%	(62,884)	248,809	4.21%	(62,884)	
343.80	Prime Movers - Solar	59,627,899	1,875,144	3.14%	2,970,978	4.98%	(1,095,834)	2,553,178	4.28%	(678,034)	2,553,178	4.28%	(678,034)	
345.80	Accessory Electric Equipment	9,006,166	283,221	3.14%	442,172	4.91%	(158,951)	379,013	4.21%	(95,792)	379,013	4.21%	(95,792)	
	Total	74,546,315	2,344,289	3.14%	3,703,421	4.97%	(1,359,132)	3,181,000	4.27%	(836,711)	3,181,000	4.27%	(836,711)	
	<i>Egret Solar</i>													
341.80	Structures and Improvements	5,777,200	202,804	3.51%	288,860	5.00%	(86,056)	247,611	4.29%	(44,807)	247,611	4.29%	(44,807)	
343.80	Prime Movers - Solar	58,265,855	2,045,374	3.51%	2,956,992	5.07%	(911,618)	2,540,974	4.36%	(495,600)	2,540,974	4.36%	(495,600)	
345.80	Accessory Electric Equipment	8,800,444	308,932	3.51%	440,022	5.00%	(131,090)	377,187	4.29%	(68,255)	377,187	4.29%	(68,255)	
	Total	72,843,499	2,557,110	3.51%	3,685,874	5.06%	(1,128,764)	3,165,772	4.35%	(608,662)	3,165,772	4.35%	(608,662)	
	<i>Pelican Solar</i>													
341.80	Structures and Improvements	5,820,043	154,834	2.66%	97,020	1.67%	57,814	83,168	1.43%	71,666	83,168	1.43%	71,666	
343.80	Prime Movers - Solar	58,697,947	1,561,580	2.66%	999,626	1.70%	561,954	853,468	1.45%	708,112	853,468	1.45%	708,112	
345.80	Accessory Electric Equipment	8,865,707	235,860	2.66%	147,791	1.67%	88,069	126,691	1.43%	109,169	126,691	1.43%	109,169	
	Total	73,383,697	1,952,274	2.66%	1,244,437	1.70%	707,837	1,063,327	1.45%	888,947	1,063,327	1.45%	888,947	

Florida Power & Light Company
 Comparison of Book Depreciation Reserve and Theoretical Reserve
 Using Estimated Plant Balances as of December 31, 2021

Account	Description	12/31/21 Plant in Service	12/31/21 Book Reserve Amount	Book Reserve Percent	Allis NWA-1 Proposal			Ferguson KF-3(B) Proposal			OPC Proposal		
					Theoretical Reserve Amount	Reserve Percent	Surplus / (Deficiency)	Theoretical Reserve Amount	Reserve Percent	Surplus / (Deficiency)	Theoretical Reserve Amount	Reserve Percent	Surplus / (Deficiency)
(A)	(B)	(C)	(D)	(E)=(D)/(C)	(F)	(G)=(F)/(C)	(H)=(D)-(F)	(I)	(J)=(I)/(C)	(K)=(D)-(I)	(L)	(M)=(L)/(C)	(N)=(D)-(L)
<i>Lakeside Solar</i>													
341.80	Structures and Improvements	5,589,068	196,200	3.51%	279,453	5.00%	(83,253)	239,547	4.29%	(43,347)	239,547	4.29%	(43,347)
343.80	Prime Movers - Solar	56,368,458	1,978,768	3.51%	2,860,699	5.07%	(881,931)	2,458,228	4.36%	(479,460)	2,458,228	4.36%	(479,460)
345.80	Accessory Electric Equipment	8,513,862	298,872	3.51%	425,693	5.00%	(126,821)	364,904	4.29%	(66,032)	364,904	4.29%	(66,032)
	Total	70,471,389	2,473,839	3.51%	3,565,845	5.06%	(1,092,006)	3,062,679	4.35%	(588,840)	3,062,679	4.35%	(588,840)
<i>Palm Bay Solar</i>													
341.80	Structures and Improvements	6,582,440	156,918	2.38%	109,729	1.67%	47,189	94,063	1.43%	62,855	94,063	1.43%	62,855
343.80	Prime Movers - Solar	66,387,096	1,582,593	2.38%	1,130,572	1.70%	452,021	965,268	1.45%	617,325	965,268	1.45%	617,325
345.80	Accessory Electric Equipment	10,027,072	239,034	2.38%	167,151	1.67%	71,883	143,287	1.43%	95,747	143,287	1.43%	95,747
	Total	82,996,609	1,978,545	2.38%	1,407,452	1.70%	571,093	1,202,618	1.45%	775,927	1,202,618	1.45%	775,927
<i>Willow Solar</i>													
341.80	Structures and Improvements	5,903,950	123,948	2.10%	98,419	1.67%	25,529	84,367	1.43%	39,581	84,367	1.43%	39,581
343.80	Prime Movers - Solar	59,544,195	1,250,076	2.10%	1,014,038	1.70%	236,038	865,773	1.45%	384,303	865,773	1.45%	384,303
345.80	Accessory Electric Equipment	8,993,524	188,811	2.10%	149,922	1.67%	38,889	128,517	1.43%	60,294	128,517	1.43%	60,294
	Total	74,441,669	1,562,835	2.10%	1,262,379	1.70%	300,456	1,078,657	1.45%	484,178	1,078,657	1.45%	484,178
<i>Orange Solar</i>													
341.80	Structures and Improvements	6,096,174	110,925	1.82%	101,623	1.67%	9,302	87,114	1.43%	23,811	87,114	1.43%	23,811
343.80	Prime Movers - Solar	61,482,860	1,118,733	1.82%	1,047,053	1.70%	71,680	893,961	1.45%	224,772	893,961	1.45%	224,772
345.80	Accessory Electric Equipment	9,286,339	168,973	1.82%	154,803	1.67%	14,170	132,702	1.43%	36,271	132,702	1.43%	36,271
	Total	76,865,372	1,398,630	1.82%	1,303,479	1.70%	95,151	1,113,777	1.45%	284,853	1,113,777	1.45%	284,853
<i>Fort Drum Solar</i>													
341.80	Structures and Improvements	5,812,846	106,002	1.82%	96,900	1.67%	9,102	83,066	1.43%	22,936	83,066	1.43%	22,936
343.80	Prime Movers - Solar	58,625,369	1,069,080	1.82%	998,390	1.70%	70,690	852,413	1.45%	216,667	852,413	1.45%	216,667
345.80	Accessory Electric Equipment	8,854,745	161,473	1.82%	147,609	1.67%	13,864	126,534	1.43%	34,939	126,534	1.43%	34,939
	Total	73,292,960	1,336,555	1.82%	1,242,899	1.70%	93,656	1,062,013	1.45%	274,542	1,062,013	1.45%	274,542
<i>Voluntary Solar Partnership</i>													
341.80	Structures and Improvements	23,024	2,269	9.85%	3,418	14.85%	(1,149)	2,954	12.83%	(685)	2,954	12.83%	(685)
343.80	Prime Movers - Solar	34,777,903	2,993,793	8.61%	3,134,585	9.01%	(140,792)	2,707,460	7.79%	286,333	2,707,460	7.79%	286,333
345.80	Accessory Electric Equipment	4,369,074	341,309	7.81%	376,360	8.61%	(35,051)	322,408	7.38%	18,901	322,408	7.38%	18,901
	Total	39,170,001	3,337,370	8.52%	3,514,363	8.97%	(176,993)	3,032,822	7.74%	304,548	3,032,822	7.74%	304,548
<i>C & I Solar Partnership</i>													
343.80	Prime Movers - Solar	8,215,941	1,525,812	18.57%	1,509,461	18.37%	16,351	1,305,247	15.89%	220,565	1,305,247	15.89%	220,565
345.80	Accessory Electric Equipment	5,939,006	1,139,857	19.19%	1,086,889	18.30%	52,968	931,614	15.69%	208,243	931,614	15.69%	208,243
	Total	14,154,947	2,665,669	18.83%	2,596,350	18.34%	69,319	2,236,861	15.80%	428,808	2,236,861	15.80%	428,808
<i>New Solar 2021</i>													
341.80	Structures and Improvements	43,524,439	68,471	0.16%	725,552	1.67%	(657,081)	621,964	1.43%	(553,493)	621,964	1.43%	(553,493)
343.80	Prime Movers - Solar	438,965,030	705,472	0.16%	7,475,574	1.70%	(6,770,102)	6,382,552	1.45%	(5,677,080)	6,382,552	1.45%	(5,677,080)
345.80	Accessory Electric Equipment	66,301,046	104,302	0.16%	1,105,238	1.67%	(1,000,936)	947,442	1.43%	(843,140)	947,442	1.43%	(843,140)
	Total	548,790,515	878,245	0.16%	9,306,364	1.70%	(8,428,119)	7,951,958	1.45%	(7,073,713)	7,951,958	1.45%	(7,073,713)
	Total Solar Production Plant	4,869,802,677	502,678,218	10.32%	502,962,657	10.33%	(284,439)	436,347,038	8.96%	66,331,180	436,347,038	8.96%	66,331,180

QUESTION:

Referring page 15, identify all of the combined cycle plants that have had, or are expected to have, 40 year or longer service lives.

RESPONSE:

All of FPL's combined cycle plants are currently expected to have a useful life of 40 years or longer. These units are as follows:

- Ft. Myers Units 2
- Manatee Unit 3
- Martin Units 3, 4 and 8
- Sanford Units 4 and 5
- Turkey Point Unit 5
- West County Units 1, 2 and 3
- Cape Canaveral Clean Energy Center
- Riviera Beach Clean Energy Center
- Port Everglades Clean Energy Center
- Okeechobee Clean Energy Center
- Dania Beach Clean Energy Center (in-service in mid-2022)
- Lansing Smith Unit 3

FPL is also aware of at least one non-FPL combined cycle plant owned by Public Service of Oklahoma, the Comanche plant, that is nearing 50 years in service.

It is important to note that combined cycle gas plants are a relatively newer technology with most of the plants being placed in service since the late 1990s or early 2000s. As a result, the vast majority of combined cycle plants are younger than 40-years of age, meaning that one would expect few have experienced life spans of 40 years or more. However, in addition to FPL's plants, there are other examples of combined cycle plants that use life span estimates of 40-years or more for depreciation purposes. Neither FPL nor Gannett Fleming maintains a list of the life spans used for every combined cycle in the United States. However, examples of which either FPL witness Allis or the company are familiar include the following, the source of which is publicly filed depreciation studies linked below.

PacifiCorp

Chehalis
Carrant Creek
Lake Side Unit 1
Lake Side Unit 2
Hermiston

Link: <https://pscdocs.utah.gov/electric/18docs/1803536/304376RMPSpanosExAccomp9-11-2018.pdf>

Oklahoma Gas & Electric

Redbud
McClain

Link: <https://imaging.occ.ok.gov/AP/CaseFiles/occ30181846.pdf>

Duke Energy Carolinas

Dan River
Buck
Lee

Link: <https://starw1.ncuc.net/NCUC/ViewFile.aspx?Id=46f3ba8e-b73a-4555-9d99-688087ed70b6>

Duke Energy Progress

Sutton
Smith
H.F. Lee

Link: <https://starw1.ncuc.net/NCUC/ViewFile.aspx?Id=22094489-2fd5-46de-a228-571757f06434>

Louisville Gas & Electric / Kentucky Utilities

Cane Run Unit 7

Link: https://psc.ky.gov/pscecf/2020-00349/rick.lovekamp%40lge-ku.com/11252020084757/12-KU_Testimony_3of4%28Spanos%29.pdf

Link: https://psc.ky.gov/pscecf/2020-00350/rick.lovekamp%40lge-ku.com/11252020085918/12-LGE_Testimony_3of4%28Spanos%29.pdf

Dominion Energy South Carolina

Urquhart Units 5 and 6
Jasper

Link: <https://dms.psc.sc.gov/Attachments/Matter/34a583e5-47f4-490c-bd25-0ec8a2dd820b>

Consolidated Edison Company of New York

East River Repower Project

Link: <http://documents.dps.ny.gov/public/Common/ViewDoc.aspx?DocRefId={E2E40E45-29CF-4A7E-89AF-6F72465263D3}>

Virginia Electric Power

Bellemeade
Gordonsville
Bear Garden
Brunswick
Possom Point Unit 6

Link: <https://starw1.ncuc.net/NCUC/ViewFile.aspx?Id=e1e16825-6cfb-451d-a516-be86b11bf659>