



Dianne M. Triplett
DEPUTY GENERAL COUNSEL

April 2, 2024

VIA ELECTRONIC FILING

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

Re: Docket 20240025-EI, Petition for Rate Increase by Duke Energy Florida, LLC

Dear Mr. Teitzman,

Attached for filing on behalf of Duke Energy Florida, LLC's ("DEF") in the above-referenced docket is the Direct Testimony of Jeffrey Kopp and Exhibit Nos. JTK-1 and JTK-2

Thank you for your assistance in this matter. Please feel free to call me at (727) 820-4692 should you have any questions concerning this filing.

(Document 14 of 40)

Respectfully,

/s/ Dianne M. Triplett

Dianne M. Triplett

DMT/mw

Attachments

CERTIFICATE OF SERVICE

Docket No. 20240025-EI

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by electronic mail this 2nd day of April, 2024, to the following:

/s/ Dianne M. Triplett
Dianne M. Triplett

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

**In re: Petition for rate increase by
Duke Energy Florida, LLC**

**Docket No. 2024025-EI
Submitted for filing: April 2, 2024**

DIRECT TESTIMONY

OF

JEFFREY T. KOPP

On Behalf of Duke Energy Florida, LLC

1 **I. Introduction and Summary**

2 **Q. Please state your name and business address.**

3 A. My name is Jeffrey (Jeff) T. Kopp, and my business address is 9400 Ward Parkway,
4 Kansas City, Missouri 64114.

5
6 **Q. By whom are you employed and in what capacity?**

7 A. I am employed by 1898 & Co., part of Burns & McDonnell Engineering Company,
8 Inc. (“Burns & McDonnell”) as the Senior Managing Director of the Energy &
9 Utilities Consulting department. Burns & McDonnell has been in business since
10 1898, serving multiple industries, including the electric power industry. In 2023,
11 Burns & McDonnell was rated No. 7 overall of the Top 500 Design Firms by the
12 Engineering News Record (“ENR”). Burns & McDonnell was rated as the No. 1
13 engineering design firm in the United States serving the electric power industry by
14 ENR in 2023.

15
16 1898 & Co. and Burns & McDonnell has vast experience in both preparation of
17 dismantlement studies and executing construction and demolition projects,
18 including hundreds of construction projects totaling more than \$3 billion dollars
19 of construction last year alone. In order to execute over \$3 billion dollars of
20 construction projects on an annual basis, Burns & McDonnell has to win this work
21 through competitive bidding processes, which requires us to be able to accurately
22 prepare cost estimates.

23

1 Our long history, large market presence, and top industry rankings demonstrate
2 our ability to effectively and accurately estimate costs. In addition, we have
3 worked with demolition contractors over the years to refine our estimating process
4 for dismantlement studies to align our costs with theirs.

5
6 **Q. Please briefly describe your duties as the Senior Managing Director of the**
7 **Energy & Utilities Consulting Department of 1898 & Co.**

8 A. I am a professional engineer with 22 years of experience consulting to electric
9 utilities. I have been involved in numerous decommissioning studies and served
10 as project manager or project director on the majority of them. I have helped
11 prepare decommissioning studies on all types of power plants utilizing various
12 technologies and fuels.

13
14 As a Senior Managing Director at 1898 & Co., I oversee a group of more than 250
15 engineers and consultants who provide consulting services to clients primarily in
16 the electric power generation and electric power transmission industries, but also
17 to other industrial and commercial clients. The services provided by this group of
18 engineers and consultants include decommissioning cost studies, independent
19 engineering assessments of existing power generation assets, economic
20 evaluations of capital expenditures, new power generation development and
21 evaluation, electric and water rate analysis, electric transmission planning,

1 generation resource planning, renewable power development, and other related
2 engineering and economic assessments.

3
4 **Q. Please describe your educational background and professional experience.**

5 A. I have a bachelor's degree in Civil Engineering from the University of Missouri –
6 Rolla (now the Missouri University of Science and Technology) and a Master of
7 Business Administration from the University of Kansas. In my role as a group
8 manager, project manager, and project engineer, I have worked on and have
9 overseen consulting activities for coal, natural gas, wind, solar, hydroelectric, and
10 biomass power generation facilities. I have included my resume and curriculum
11 vitae as Exhibit JTK-1.

12
13 **Q. Have you previously testified before the Florida Public Service Commission?**

14 A. Yes. I provided rebuttal testimony on behalf of Progress Energy Florida, Inc. in
15 Docket No. 20090079-EI in support of the dismantlement study I prepared for
16 Progress Energy Florida to support their depreciation rates in that filing. While I
17 did not provide testimony in connection with Duke Energy Florida, LLC's ("DEF"
18 or the "Company") last rate case settlement, I did perform the dismantlement study
19 that was included as an exhibit and approved as part of that settlement. I provided
20 direct testimony and deposition on behalf of Florida Power & Light Company in

1 Docket Nos. 202110015-EI and provided direct testimony on behalf of Tampa
2 Electric Company in Docket No. 20200264-EI.

3
4 **Q. What is the purpose of your direct testimony?**

5 A. The purpose of my testimony is to describe and support DEF's 2023 Final
6 Dismantlement Cost Study (the "Dismantlement Study") for its electric generating
7 units, as prepared by 1898 & Co. The Dismantlement Study report is attached to
8 my testimony as Exhibit JTK-2. The Dismantlement Study is an update of a prior
9 study that I prepared for DEF to support the 2021 Settlement Agreement as
10 approved by the Commission in Docket No. 20210016-EI. DEF witness Nicole
11 Aquilina supports sections 1-6 of the 2023 Dismantlement Study and the impact
12 on rates.

13
14 **Q. Was the Dismantlement Study attached to your testimony as Exhibit JTK-2
15 prepared by you or under your supervision?**

16 A. Yes.

17
18 **Q. What qualifies 1898 & Co. to prepare accurate estimates of dismantlement
19 costs and why should the Commission put weight into these estimates?**

1 A. Over the years, 1898 & Co. has worked closely with demolition contractors in
2 developing decommissioning cost estimates in order to more accurately estimate
3 the costs for activities that the demolition contractors will perform. 1898 & Co.
4 has prepared numerous decommissioning studies for various clients considering
5 different technologies in several different states and has provided services to
6 clients on decommissioning project execution that has included review and
7 evaluation of bids from demolition contractors. 1898 & Co. has utilized this
8 experience preparing decommissioning estimates as well as reviewing demolition
9 contractor bids to confirm the reasonableness of the cost estimates prepared by
10 1898 & Co.

11
12 At the time the Company decides to decommission the Plants, means and methods
13 will not be dictated to the contractor by 1898 & Co. It will be the contractor's
14 responsibility to determine means and methods that result in safely
15 decommissioning and dismantling the Plants at the lowest possible cost. However,
16 based on 1898 & Co.'s experience with decommissioning projects and discussions
17 with demolition contractors, the costs estimated by 1898 & Co. are reflective of
18 what contractors would bid, through a competitive bidding process, given the
19 option to select safe and efficient means and methods.

20
21 As indicated above, 1898 & Co. has vast experience in preparation of
22 decommissioning studies, overseeing demolition projects, and executing
23 construction projects. In order to execute over \$2 billion of construction projects

1 on an annual basis, 1898 & Co. has to win this work through competitive bidding
2 processes, which requires us to be able to accurately prepare cost estimates. If we
3 routinely estimated costs too high, we would not be successful in winning projects.
4 If we routinely estimated costs too low, we would not be able to execute projects
5 profitably and would no longer be active in this market.

6
7 Our long history, large market presence, and top industry rankings demonstrate
8 our ability to effectively and accurately estimate costs. In addition, we have seen
9 competitive bids from demolition contractors for power plant demolition projects,
10 and we have worked with demolition contractors over the years to refine our
11 estimating process for decommissioning studies to align our costs with theirs.

12
13 **II. DEF's Dismantlement Study**

14 **Q. Please describe the Dismantlement Study Prepared for the Company.**

15 A. The Company retained 1898 & Co. to provide it with a recommendation regarding
16 the total cost, in 2022 dollars, of dismantlement of each Company-owned
17 generation unit at the end of its useful life as well as the total cost of dismantlement
18 of the common facilities at these generating plants. The total dismantlement cost,
19 as determined by 1898 & Co. and reflected in the Dismantlement Study, is net of
20 salvage value for scrap materials at each plant. 1898 & Co. had previously
21 prepared a similar study for DEF in 2020 in support of DEF's 2021 rate case. This
22 Dismantlement Study serves to update the costs presented in the 2020 study for

1 changes to market conditions, physical changes that have occurred at the Plants,
2 and incorporating new facilities that have been constructed or acquired since 2020.

3
4 **Q. What Plants did 1898 & Co. evaluate in the Dismantlement Study?**

5 A. For purposes of the Dismantlement Study, we evaluated the following Company-
6 owned electric generating plants.

- 7 • Anclote Station
- 8 • Bartow Station
- 9 • Bartow CC
- 10 • Bay Ranch
- 11 • Bay Trail
- 12 • Bayboro Station
- 13 • Cape San Blas Storage
- 14 • Charlie Creek
- 15 • Citrus County Combined Cycle
- 16 • Columbia Solar
- 17 • Crystal River Common
- 18 • Crystal River Mariculture
- 19 • Crystal River North
- 20 • DeBary Station
- 21 • DeBary Solar
- 22 • Duette Solar

- 1 • Falmouth
- 2 • Fort Green
- 3 • Hamilton Solar
- 4 • Hardeetown
- 5 • High Springs
- 6 • Hildreth
- 7 • Hines Energy Complex
- 8 • Intercession City Station
- 9 • Jennings Energy Storage
- 10 • John Hopkins Microgrid
- 11 • Lake Placid Solar and Storage
- 12 • Micanopy Energy Storage
- 13 • Mule Creek
- 14 • Osceola Solar Center
- 15 • Osprey Energy Center Power
- 16 • Perry Solar Center
- 17 • Proxy Solar
- 18 • Sandy Creek
- 19 • Santa Fe Solar
- 20 • St Petersburg Pier
- 21 • Suwannee River Station
- 22 • Suwannee River Solar

- 1 • Tiger Bay Station
- 2 • Trenton Solar
- 3 • Trenton Storage
- 4 • Twin Rivers Solar
- 5 • University of Florida Station
- 6 • Winquepin

7

8 **Q. Were any Company-owned generating facilities excluded from the**
9 **Dismantlement Study?**

10 A. No. All Company-owned facilities that were in operation at the time of the
11 Dismantlement Study were included.

12

13 **Q. Did the Company include dismantlement costs for any plants that were not**
14 **yet in operation at the time the Dismantlement Study was completed?**

15 A. Yes. As part of the Dismantlement Study, 1898 & Co. provided an estimate for a
16 proxy solar site that could be used to estimate costs for solar facilities that were
17 installed after the completion of the Dismantlement Study in order to estimate total
18 dismantlement costs for those facilities.

19

20 **Q. Is this an appropriate method for estimating the total net dismantlement costs**
21 **for those solar facilities?**

1 A. Yes. Since those facilities were not in operation at the time of the Dismantlement
2 Study, there were no drawings or site data available at the time that could be used
3 to develop site specific estimates. Applying the costs from the proxy solar site
4 estimate developed by 1898 & Co. is a reasonable proxy for site specific estimates
5 until the time that site specific estimates can be developed in the future.

6

7 **Q. What was the extent of your personal involvement in the preparation of the**
8 **Dismantlement Study?**

9 A. I served as the 1898 & Co. project manager on the Dismantlement Study. I worked
10 directly with all individuals and parties involved in the preparation of the
11 dismantlement cost estimates in the Dismantlement Study. I was responsible for
12 the overall project and was involved in the development of the dismantlement
13 assumptions, dismantlement estimating methodology, preparation and review of
14 the estimates, and preparation and review of the report.

15

16 **Q. What was the extent of your personal involvement in the preparing of the**
17 **prior Dismantlement Study prepared for DEF?**

18 A. I also served as the project manager on the prior study.

19

20 **Q. What approach was used to develop the dismantlement estimates in the**
21 **Dismantlement Study?**

1 A. The estimates of direct dismantlement costs were prepared with the intent of most
2 accurately representing what 1898 & Co. would anticipate contractors bidding to
3 dismantle the equipment, address environmental issues, and restore the site
4 through a competitive bidding process, based on performing known
5 dismantlement tasks under ideal conditions. In addition to these known tasks under
6 ideal conditions, indirect costs were added to cover cost incurred by the Company
7 in executing the projects, and contingency were added to account for unknown,
8 but reasonably expected to be, incurred costs.

9
10 As outlined in the Dismantlement Study, we prepared these cost estimates by
11 estimating quantities for equipment based on a visual inspection of the facilities,
12 review of engineering drawings, 1898 & Co.'s in-house database of plant
13 equipment quantities, and 1898 & Co.'s professional judgment. This resulted in an
14 estimate of quantities for the tasks required to be performed for each
15 dismantlement effort. Current market pricing for labor rates, equipment costs,
16 scrap, and disposal costs specific to the area in which the work is to be performed.
17 These rates were applied to the quantities for the plants to determine the total cost
18 of dismantlement for each site.

19
20 **Q. What level of dismantlement and demolition was assumed to be performed at**
21 **each of the sites?**

1 A. The basis of the estimates was that all sites will be restored to an industrial
2 condition, suitable for reuse for development of an industrial facility.

3
4 **Q. What does restoring the site for industrial use require?**

5 A. The sites will have all above grade buildings and equipment removed, foundations
6 removed to two feet below grade, be rough graded, and seeded. Sites also will have
7 small diameter underground pipes capped and abandoned in place. The sites can
8 remain in this condition in perpetuity, until the site is specifically redeveloped for
9 industrial use.

10
11 **Q. Did you visit each of the sites for which the site-specific cost estimates were
12 developed?**

13 A. No. I visited a representative portion of sites for which site-specific dismantlement
14 cost estimates were prepared as part of the previous study, along with other
15 individuals from 1898 & Co., and representatives from the Company.

16
17 **III. Description of Dismantlement Costs**

18 **Q. Please generally explain the type of costs developed by 1898 & Co. and
19 reflected in the Dismantlement Study.**

20 A. The cost estimates reflected in the Dismantlement Study are inclusive of direct
21 costs associated with dismantling the plant equipment and facilities and restoring

1 the sites to an industrial-ready condition. The direct costs include environmental
2 remediation costs for asbestos removal and other hazardous material handling and
3 disposal, as well as costs for removing and disposing of contaminated soil around
4 transformers. The Dismantlement Study also includes estimates of indirect costs
5 to be incurred by the Company during dismantlement, and contingency costs.

6
7 **Q. How were the direct costs developed for the purposes of the Dismantlement**
8 **Study?**

9 A. As part of the Dismantlement Study, site-specific cost estimates were developed
10 using a “bottom-up” cost estimating approach, where cost estimates are developed
11 from scratch through the development of site-specific quantity estimates and the
12 application of unit pricing rates to the quantity estimates.

13
14 As outlined in the Dismantlement Study, 1898 & Co. prepared these cost estimates
15 by estimating quantities for existing equipment based on visual inspections, review
16 of engineering drawings, review of 1898 & Co.’s in-house database of plant
17 equipment quantities and using 1898 & Co.’s professional judgment. This resulted
18 in an estimate of quantities for the tasks required to be performed for each
19 dismantlement effort. Current market pricing for labor rates and equipment were
20 used to develop unit pricing rates for each task. These unit pricing rates were
21 applied to the quantities for the Plants to determine the total direct cost of
22 dismantlement for each site. Additionally, unit pricing for scrap values was applied

1 to the scrap quantities to determine anticipated salvage values, which were
2 subtracted from the gross direct costs to arrive at a net project cost in 2022 dollars.

3
4 **Q. How were scrap values determined?**

5 A. Scrap metal prices used in the development of the scrap credit were based on a
6 review of pricing trends for various types of materials published by American
7 Metal Market, which is an industry standard publication and information
8 subscription service¹ that reports the prices paid for scrap metals in transactions
9 worldwide.

10
11 American Metal Market is the leading independent supplier of market intelligence
12 and pricing to the North American metals industries and publisher of widely used
13 reference prices for scrap. American Metal Market also has extensive experience
14 in reporting scrap prices in a wide range of grades and locations. American Metal
15 Market has been reporting on the U.S. scrap market for more than 100 years,
16 providing benchmark prices to users in the scrap metal industry.

17
18 **Q. What is included in the project indirect costs included in the Dismantlement
19 Study?**

20 A. This category includes costs expected to be incurred by the Company during the
21 dismantlement process, which would be in addition to the direct costs paid to a
22 demolition contractor. This includes the costs for staff of the Company providing

¹ See <http://www.amm.com>

1 oversight during demolition activities, as well as Company overheads and general
2 and administrative costs. Project scope intended to be covered by this category
3 includes obtaining permits; construction services, such as water and electricity;
4 security facilities; environmental monitoring; and the costs of construction
5 management which include scheduling, monitoring, and supervising the
6 contractors who will be doing the actual demolition work. It is also intended to
7 cover such additional expenses as the relocation/modification of switch yard
8 facilities where that is necessary.

9
10 **Q. How were the indirect costs determined?**

11 A. Indirect costs were determined as a percentage of the direct costs, as is a typical
12 approach when preparing these types of cost estimates. The percentage of direct
13 costs that was applied to determine the indirect costs was developed by 1898 &
14 Co. based on experience with past dismantlement estimates.

15
16 **Q. What is included in the contingency costs?**

17 A. A contingency cost includes unspecified but reasonably expected additional costs
18 to be incurred by the Company during the execution of dismantlement activities.
19 For any project, there is always some uncertainty associated with work conditions,
20 the scope of work, and how the work will be performed. There is also some
21 uncertainty associated with estimating the quantities for dismantlement of
22 facilities. These uncertainties result from the age of the Plants, limits on drawing
23 availability, and the absence of detailed data for environmental remediation (such

1 as identification of asbestos, lead based paint, soil testing around transformers,
2 etc.), prior to preparation of these types of studies. Contingency costs account for
3 these unspecified but expected costs and are in addition to the direct costs
4 associated with the base dismantlement known scope items.

5
6 **Q. Are contingency costs standard industry practice?**

7 A. Yes. The application of contingency is not only appropriate, but also standard
8 industry practice. Even on a project where firm pricing has been agreed upon with
9 a successful bidder, it is typical that a client carry some level of contingency to
10 cover potential change orders. It is even more important to carry contingency on
11 planning-level cost estimates such as those presented in the Dismantlement Study.
12 Furthermore, Florida Administrative Code 25-6.04364 Electric Utilities
13 Dismantlement Studies includes a provision for contingency costs.

14
15 **Q. Did 1898 & Co. include any other costs in the Dismantlement Study?**

16 A. Yes. In addition to the physical dismantlement and dismantlement scope itself, we
17 also included the expense provided by the Company for remaining inventory
18 balances at the time of retirement. An appropriate credit for potential reuse or
19 resale of remaining inventory was also included.

20
21 **Q. Did 1898 & Co. apply any cost escalation factor to these estimates?**

22 A. No, we did not. All of the estimates are in year 2022 dollars.
23

1 **Q. What is your opinion of the reasonableness of the dismantlement and**
2 **dismantlement cost estimates that 1898 & Co. has prepared for DEF?**

3 A. In my opinion, these estimates were carefully prepared using standard and
4 accepted estimating techniques and the best information available and are
5 consistent with our industry experience. Although assumptions had to be made, I
6 believe these assumptions are reasonable and that the estimates are reasonably
7 accurate. Further, the inclusion of remaining inventory balance expenses is also
8 reasonable. Maintaining an adequate inventory for the operation and maintenance
9 of the generating units up to their end of life represents a prudently incurred cost
10 for providing service to customers.

11

IV. Conclusion

12 **Q. Are the estimated costs reflected in the Dismantlement Study reasonably**
13 **reflective of the actual costs necessary to dismantle the Company's plants and**
14 **expense remaining inventory?**

15 A. Yes, they are.

16

17 **Q. Are these estimated costs appropriate for use in the development of the**
18 **dismantlement accrual for the Company's electric generating plants?**

19 A. Yes.

20

21 **Q. Does this conclude your direct testimony?**

22 A. Yes, it does.

■ Project Director



Jeff Kopp, PE

Senior Managing Director, Energy & Utilities Consulting

Education

B.S. / Civil Engineering

MBA / Business Administration

Registrations

- Professional Engineer
(FL, IL, IN, MO)

22 years with 1898 & Co.

23 years of experience

Visit my [LinkedIn](#) profile.



Jeff is the Managing Director of Utility Consulting at 1898 & Co., part of Burns & McDonnell. He and his team specialize in consulting services for power generation and transmission and distribution projects. This includes power plant decommissioning studies, energy project development, due diligence reviews, resource planning, renewable project development, rate studies and analysis, transmission planning, distribution planning, and grid modernization.

PROJECT EXPERIENCE

Decommissioning Study / CenterPoint Energy Indiana South Indiana / 2023

Project director on a decommissioning study for the entire fleet of power generating facilities owned by CenterPoint Energy Indiana South. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful lives to support regulatory filings. The evaluation included coal-fired plants, natural gas-fired simple and combined cycle units, landfill gas, wind farms, and solar projects. Subsequent to the studies, Jeff will be available to provide written and oral testimony regarding the study findings.

Decommissioning Study / Tampa Electric Company Florida / 2017

Project director on a decommissioning study for the entire fleet of power generating facilities owned by Tampa Electric. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful lives to support regulatory filings. The evaluation includes a coal-fired plant, natural gas-fired simple and combined cycle units, and solar projects. Subsequent to the study, Jeff will be available to provide written and oral testimony in Tampa Electric's rate hearing regarding the study findings.

Decommissioning Study / Duke Energy

North Carolina, South Carolina, Kentucky, Indiana, Florida / 2022

Project director on a decommissioning study for the entire fleet of power generating facilities owned by Duke Energy Carolinas, Duke Energy Progress, Duke Energy Kentucky, and Duke Energy Florida. The evaluations were performed to determine the costs to demolish the units and restore the sites at the end of their useful lives to support regulatory filings. The evaluation included coal-fired plants, natural gas-fired simple and combined cycle units, gas fired boilers, hydro-electric plants, and solar projects. Subsequent to the studies, Jeff provided written and oral testimony in Duke Energy rate hearings in and Kentucky regarding the study findings.

TESTIMONY EXPERIENCE

Utility Company	Regulatory Agency	Docket No.	Subject
Evergy	The State Corporation Commission of the State of Kansas	Docket No. 23-EKCE-775-RTS	Rate Case – Decommissioning Costs
Duke Energy Kentucky	Kentucky Public Service Commission	Case No. 2022-00372	Rate Case – Decommissioning Costs
Xcel Energy	New Mexico Public Regulation Commission	Case No. 22-00286-UT	Rate Case – Decommissioning Costs
Xcel Energy	Public Utility Commission of Texas	PUC Docket No. 54634	Rate Case – Decommissioning Costs
Evergy Missouri Metro	Public Service Commission of the State of Missouri	Case No. ER-2022-0 129	Rate Case – Decommissioning Costs
Northern Indiana Public Service Co	Indiana Utility Regulatory Commission	Cause No. 45772	Rate Case – Decommissioning Costs
Centerpoint Energy Indiana South	Indiana Utility Regulatory Commission	Cause No. 45722	Securitization Filing - Decommissioning Costs
Evergy Missouri Metro	Public Service Commission of the State of Missouri	Case No. ER-2022-0 129	Rate Case – Decommissioning Costs
Evergy Missouri West	Public Service Commission of the State of Missouri	Case No. ER-2022-0 130	Rate Case – Decommissioning Costs
Florida Power & Light Company	Florida Public Service Commission	Docket No. 202100 15-EI	Rate Case – Decommissioning Costs
Duke Energy Florida	Florida Public Service Commission	Docket No. 202100 16-EI	Rate Case – Decommissioning Costs
Tampa Electric Company	Florida Public Service Commission	Docket No. 20200264 -EI	Rate Case – Decommissioning Costs
Big Rivers Electric Corporation	Kentucky Public Service Commission	20 19-00269	Enforcement of Rate and Service Standards - Decommissioning
Xcel Energy	Public Utility Commission of Texas	PUC Docket No. 49831	Rate Case – Decommissioning Costs
Xcel Energy	New Mexico Public Regulation Commission	Case No. 19-00 170-UT	Rate Case – Decommissioning Costs
Duke Energy Indiana	Indiana Utility Regulatory Commission	Cause No. 45253	Rate Case – Decommissioning Costs
Calpine Energy	State of New York Board on Electric Generation Siting	Case No. 18-F-0262	Certificate of Environmental Compatibility and Public Need - Decommissioning Costs
Calpine Energy	State of New York Board on Electric Generation Siting	Case No. 16-F-0559	Certificate of Environmental Compatibility and Public Need - Decommissioning Costs
Oklahoma Gas and Electric	The Corporation Commission of the State of Oklahoma	PUD 20 1800 140	Rate Case – Decommissioning Costs
Golden Valley Electric Association	The Regulatory Commission of Alaska	U-18-0 10	Retirement Report for Healy Unit 1 – Decommissioning Costs
Progress Energy Florida	Florida Public Service Commission	090079-EI	Rate Case – Decommissioning Costs
Otter Tail Power Company	Minnesota Public Utilities Commission	E0 17/ M-10 -1082	Advanced Determination of Prudence – AQCS Upgrades
Otter Tail Power Company	Public Service Commission of the State of North Dakota	PU-11-165	Advanced Determination of Prudence – AQCS Upgrades
Xcel Energy	Public Utilities Commission of the State of Colorado	14AL-0660E	Rate Case – Decommissioning Costs
Xcel Energy	Public Utilities Commission of the State of Colorado	16A-0231E	20 16 Revised Depreciation Rates
Florida Power & Light Company	Florida Public Service Commission	160021-EI; 160062-EI	Rate Case – Decommissioning Costs
Duke Energy Kentucky	Kentucky Public Service Commission	20 17-00321	Rate Case – Decommissioning Costs
Duke Energy Progress	North Carolina Utilities Commission	Docket No. E-2, Sub 1142	Rate Case – Decommissioning Costs
Duke Energy Carolinas	North Carolina Utilities Commission	Docket No. E-7, Sub 1146	Rate Case – Decommissioning Costs
Oklahoma Gas and Electric	Corporation Commission of Oklahoma	Cause No. PUD 20 1700496	Rate Case – Decommissioning Costs

provided written testimony in FPL Energy's rate case hearing regarding the study findings.

PROJECT EXPERIENCE

Decommissioning Study / CenterPoint Energy Indiana South

Indiana / 2022

Project director on a decommissioning study for the coal-fired AB Brown plant owned by CenterPoint Energy Indiana South. The evaluation was performed to determine the cost to demolish the unit and restore the site at the end of its useful life to support regulatory filings. Subsequent to the study, Jeff provided written testimony regarding the study findings.

Decommissioning Study / Northern Indiana Public Service Co.

Indiana / 2022

Project director on a decommissioning study for the entire fleet of power generating facilities owned by Northern Indiana Public Service Company. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful lives to support regulatory filings. The evaluation included coal-fired plants, natural gas-fired simple and combined cycle units, hydro-electric plants, wind farms, solar farms, and battery energy storage projects. Subsequent to the studies, Jeff provided written and oral testimony in Duke Energy rate hearings in North Carolina and Kentucky regarding the study findings.

Decommissioning Study / Evergy

Kansas, Missouri / 2021

Project director on a decommissioning study for the entire fleet of power generating facilities owned by Evergy in the States of Kansas and Missouri. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful lives to support regulatory filings. The evaluation included several coal-fired plants, natural gas-fired simple and combined cycle units, and wind farms. Subsequent to the study, Jeff is available to provide written and oral testimony in Evergy's rate case hearing regarding the study findings.

Decommissioning Study / FPL Energy

Florida, Georgia / 2020

Project manager on a decommissioning study for the entire fleet of power generating facilities owned by FPL Energy and Gulf Power in the States of Florida and Georgia. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful lives to support regulatory filings. The evaluation included several coal-fired plants, natural gas-fired simple and combined cycle units, and solar generating facilities. Subsequent to the study, Jeff

Decommissioning Study / Xcel Energy

Colorado / 2020

Project manager on a decommissioning study for the entire fleet of power generating facilities owned by Xcel Energy in the State of Colorado. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful lives to support regulatory filings. The evaluation included several coal-fired plants, natural gas-fired simple and combined cycle units, and hydroelectric plants. Subsequent to the study, Jeff was available to provide written and oral testimony in Xcel Energy's rate hearing regarding the study findings.

Decommissioning Study / Apex Clean Energy

New York / 2019

Project manager on a decommissioning study for a wind farm being developed in New York. The evaluation was performed to determine the costs to demolish the units and restore the site at the end of its useful life to support Calpine's application to construct a major electric generating facility under Article 10 of the New York Public Service Law. Subsequent to the study, Jeff provided written testimony in the Article 10 public hearings regarding the study findings.

Decommissioning Study / Calpine

New York / 2019

Project manager on a decommissioning study for a wind farm being developed in New York. The evaluation was performed to determine the costs to demolish the units and restore the site at the end of its useful life to support Calpine's application to construct a major electric generating facility under Article 10 of the New York Public Service Law. Subsequent to the study, Jeff provided written testimony in the Article 10 public hearings regarding the study findings.

Decommissioning Study / Southwestern Public Service

Texas, New Mexico / 2018

Project manager on a decommissioning study for the entire fleet of power generating facilities owned by Southwestern Public Service. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful lives to support regulatory filings. The evaluation included coal-fired plants, natural gas-fired simple cycle units, and gas fired boiler projects. The report and results are being used in support of depreciation rates as part of the rate case filing. Jeff provided support through the regulatory process with written testimony

in Southwestern Public Service's rate hearings regarding the study findings.

study, Jeff provided written testimony in Duke Energy Florida's rate hearing regarding the study findings.

Decommissioning Study / Duke Energy

Indiana / 2018

Project manager on a decommissioning study for the entire fleet of power generating facilities owned by Duke Energy Indiana. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful lives to support regulatory filings. The evaluation included coal-fired plants, natural gas-fired simple and combined cycle units, solar projects, and a hydro-electric plant. Jeff provided support through the regulatory process with written testimony in Duke Energy Indiana's rate hearing regarding the study findings.

Decommissioning Study / Tucson Electric Power

Arizona / 2018

Project manager on a decommissioning study for the entire fleet of power generating facilities owned by Tucson Electric Power. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful lives to support regulatory filings. The evaluation included a coal-fired plant, natural gas-fired simple and combined cycle units, and solar projects. Subsequent to the study, Jeff was available to provide written and oral testimony in Tucson Electric Powers's rate hearing regarding the study findings.

Decommissioning Study / Golden Valley Electric Association

Alaska / 2018

Project manager on a decommissioning study for the entire fleet of power generating facilities owned by Golden Valley Electric Association. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful lives to support regulatory filings. The evaluation included a coal-fired plant, diesel and naphtha fired combustion turbine units, a battery energy storage facility, and a wind farm. Jeff provided written testimony in Golden Valley's Compliance Hearing regarding the retirement of their Healy Unit 1 project. Jeff also provided written testimony in Golden Valley's rate hearing regarding the study findings.

Decommissioning Study / Public Service of New Mexico

New Mexico / 2018

Project manager on a decommissioning study for the entire fleet of power generating facilities owned by Duke Energy Florida. The evaluation is being performed to determine the costs to demolish the units and restore the sites at the end of their useful lives to support regulatory filings. The evaluation includes a coal-fired plant, natural gas-fired simple and combined cycle units, and solar projects.

Decommissioning Study / Capital Power

Illinois / 2018

Project manager on a decommissioning study for a wind farm being developed in Illinois. The evaluation was performed to determine the costs to demolish the units and restore the site at the end of its useful life to support the county zoning application. Subsequent to the study, Jeff will be available to provide written and oral testimony in the county zoning hearings regarding the study findings.

Decommissioning Study / Owensboro Municipal Utilities

Kentucky / 2018

Project manager on a decommissioning study for coal fired generating facility owned by Owensboro Municipal Utilities. The evaluation was performed to determine the options for retiring the plant and associated costs. Options evaluated included placing one of the units into layup with the potential to restart at a later date, retirement in place, or full demolition and site restoration.

Decommissioning Study / Calpine

New York / 2018

Project manager on a decommissioning study for a wind farm being developed in New York. The evaluation was performed to determine the costs to demolish the units and restore the site at the end of its useful life to support Calpine's application to construct a major electric generating facility under Article 10 of the New York Public Service Law. Subsequent to the study, Jeff provided written and oral testimony in the Article 10 public hearings regarding the study findings.

Decommissioning Study / Duke Energy

Florida / 2018

Project manager on a decommissioning study for the entire fleet of power generating facilities owned by Duke Energy Florida. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful lives to support regulatory filings. The evaluation included a coal-fired plant, natural gas-fired simple and combined cycle units, and solar projects. Subsequent to the

Decommissioning Study / Tradewind Energy

Illinois / 2018

Project manager on a decommissioning study for a wind being developed in Illinois. The evaluation was performed to determine the costs to demolish the units and restore the site at the end of its useful life to support the county zoning application. Subsequent to the study, Jeff will be available to provide support for the county zoning hearings regarding the study findings.

Decommissioning Study / Hawaii Electric Company Hawaii / 2018

Project manager on a decommissioning study for a reciprocating engine plant that was under construction for Hawaii Electric Company. The evaluation was performed to determine the costs to demolish the units and restore the site at the end of its useful life.

Decommissioning Study / EDP Renewables Indiana / 2018

Project manager on a decommissioning study for a wind farm being developed in Indiana. The evaluation was performed to determine the costs to demolish the units and restore the site at the end of its useful life to support the county zoning application. Subsequent to the study, Jeff provided written and oral testimony in the county zoning hearings regarding the study findings.

Decommissioning Study / EDP Renewables Illinois / 2018

Project manager on a decommissioning study for a wind farm being developed in Illinois. The evaluation was performed to determine the costs to demolish the units and restore the site at the end of its useful life to support the county zoning application. Subsequent to the study, Jeff provided oral testimony in the county zoning hearings regarding the study findings.

Due Diligence / Centerpoint Energy Indiana / 2017

Project manager for a due diligence evaluation of Vectren's fleet of power plants being considered as part of a potential full acquisition of Vectren by Centerpoint. The evaluation included a technical, environmental, and contractual review of the coal, simple cycle, and wind farm facilities. As part of the project, Jeff presented the results of the study to CenterPoint's board of directors to support their decision making process for the acquisition.

Due Diligence / PKA AIP Michigan / 2017

Project manager for a due diligence evaluation of a combined cycle power plant being considered for potential equity investment by PKA AIP. The evaluation included a technical, environmental, and contractual review of the plant.

Decommissioning Study / Tampa Electric Company Florida / 2017

Project manager on a decommissioning study for the entire fleet of power generating facilities owned by Tampa Electric. The evaluation is being performed to determine the costs to demolish the units and restore the sites at the end of their useful lives to support regulatory filings. The evaluation includes a coal-fired plant, natural gas-fired simple and combined cycle units, and solar projects. Subsequent to the study, Jeff will be available to provide written and oral testimony in Tampa Electric's rate hearing regarding the study findings.

Decommissioning Asset Retirement Obligation Study / NRG Energy & Clearway Energy Various US Locations / 2017 - 2020

Project manager on a decommissioning study to evaluate the asset retirement obligation costs for numerous renewable energy facilities owned by NRG Energy throughout the United States. The evaluation was performed to determine the costs for any obligations to remove and/or demolish the facilities and equipment and perform environmental remediation and site restoration activities. The study was performed to support compliance with FAS 143 requirements.

Due Diligence / Confidential Client Northwest / 2017

Project manager for a due diligence evaluation of three natural gas fired combine cycle power plants being considered for potential acquisition. The evaluation included a technical, environmental, and contractual review of the facilities.

Decommissioning Study / Confidential Client Illinois / 2017

Project manager for a site retirement evaluation to help determine the cost to retire a 600 MW coal-fired project in Illinois at the end of its useful life. Estimates for demolition and site restoration were included in the evaluation. Jeff previously prepared decommissioning study estimates for this plant with the updated study being performed to reflect current pricing and changes in regulations.

Decommissioning Study / AEP
Ohio, Indiana / 2017

Project manager on a decommissioning study for two coal fired power plants owned by Ohio Valley Electric Company and Indiana Kentucky Electric Company, both of which AEP is the largest shareholder. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful lives for purposes of accruing the costs over the life of the plants.

Decommissioning Study / OGE Energy Corp.
Oklahoma / 2017

Project manager on a decommissioning study for the entire fleet of power generating facilities owned by OGE Energy in Oklahoma. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful lives to support depreciation rates. The evaluation included several coal-fired plants, natural gas fired boilers, natural gas-fired simple and combined cycle units, and a wind farm. Subsequent to the study, Jeff provided written testimony, and is currently providing support in replying to discovery requests. Jeff will be available to provide oral testimony in OGE Energy's rate hearing regarding the study findings.

Decommissioning Study / Duke Energy
North Carolina, South Carolina, Kentucky / 2017

Project manager on a decommissioning study for the entire fleet of power generating facilities owned by Duke Energy Carolinas, Duke Energy Progress, and Duke Energy Kentucky. The evaluations were performed to determine the costs to demolish the units and restore the sites at the end of their useful lives to support regulatory filings. The evaluation included coal-fired plant, natural gas-fired simple and combined cycle units, gas fired boilers, hydro-electric plants, and solar projects. Subsequent to the study, Jeff provided written and oral testimony in Duke Energy rate hearings in North Carolina and Kentucky regarding the study findings.

Useful Life Assessment / Confidential Client
Southeast / 2017

Project manager on a useful life assessment for a combined cycle power plant for a confidential client. The evaluation was performed to determine the anticipated life of the facility and associated costs to achieve that life. The study supported financial modeling of the facility as part of the utility's portfolio of assets.

Useful Life Assessment / Confidential Client
Southeast / 2017

Project manager on a useful life assessment for a combined cycle power plant for a confidential client. The evaluation was performed to determine the anticipated life of the facility and associated costs to achieve that life. The study supported financial modeling of the facility as part of the utility's portfolio of assets.

Decommissioning Study / FPL Energy
Florida / 2015

Project manager on a decommissioning study for the entire fleet of power generating facilities owned by FPL Energy in the State of Florida. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful lives to support regulatory filings. The evaluation included several coal-fired plants, natural gas-fired simple and combined cycle units, solar generating facilities. Subsequent to the study, Jeff provided written and oral testimony in FPL Energy's rate case hearing regarding the study findings.

Decommissioning Study / Xcel Energy
Colorado / 2014

Project manager on a decommissioning study for the entire fleet of power generating facilities owned by Xcel Energy in the State of Colorado. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful lives to support regulatory filings. The evaluation included several coal-fired plants, natural gas-fired simple and combined cycle units, hydroelectric plants, and a wind farm. Subsequent to the study, Jeff is provided written and oral testimony in Xcel Energy's rate hearing regarding the study findings.

Decommissioning Cost Evaluation / Progress Energy
Florida / 2008-2009

Project manager on a site retirement cost evaluation for all the fossil fuel-fired power generating facilities owned by Progress Energy in the state of Florida. The evaluation was performed to determine the costs to demolish the units and restore the sites and included a natural gas-fired steam plants, fuel oil-fired steam plants, natural gas-fired combustion turbines, coal-fired facilities, and combined cycle generating facilities. Subsequent to the study, Jeff provided direct testimony in Progress Energy Florida's rate case regarding the study findings.

**Decommissioning Asset Retirement Obligation Study /
NRG Energy
California / 2016**

Project manager on a decommissioning study to evaluate the asset retirement obligation costs for all the fossil fuel-fired power generating facilities owned by NRG Energy in the state of California. The evaluation was performed to determine the costs for any legally obligations to demolish facilities and equipment and perform environmental remediation and site restoration activities. The facilities included a natural gas and fuel oil fired plants consisting of boilers, combustion turbines, and combined cycle generating facilities.

**Due Diligence / Confidential Client
Northeast / 2016**

Project manager for a due diligence evaluation of a portfolio of power generation assets. The assets included gas and oil fired boilers, combined cycle combustion turbines, and simple cycle combustion turbines. The client was considering acquiring an equity stake in the facilities. The evaluation included a technical, environmental, and contractual review of the facilities. The review primarily focused on evaluation of recent repairs to the facilities, remaining life of the equipment, and potential large capital cost requirements to identify key risks or fatal flaws.

**Due Diligence / Confidential Client
Northeast / 2016**

Project manager for a due diligence evaluation of a coal fired power generating facility that was being offered for sale. The client was considering acquiring an equity stake in the facility. The evaluation included a technical, environmental, and contractual review of the facilities. The review primarily focused on evaluation of the condition of the equipment and facilities, upgrades required to comply with environmental regulations, and other major capital or O&M projects to identify key risks or fatal flaws.

**Due Diligence / Confidential Client
Northeast / 2016**

Project manager for a due diligence evaluation of a combined cycle generating facility under development. The client was considering acquiring an equity stake in the facility. The evaluation included a technical, environmental, and contractual review of the natural gas fired generation facility. The review primarily focused on evaluation of the project costs, schedule, permitting, and other development activities to determine any development risks or fatal flaws.

**Decommissioning Study / PacifiCorp
Oregon, Washington, Wyoming / 2016**

Project manager on a decommissioning study for three wind farms owned by PacifiCorp. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful lives in support of determining depreciation rates.

**Due Diligence / Confidential Client
Northeast / 2016**

Project manager for a due diligence evaluation of a combined cycle generating facility under development. The client was considering acquiring an equity stake in the facility. The evaluation included a technical, environmental, and contractual review of the natural gas fired generation facility. The review primarily focused on evaluation of the project costs, schedule, permitting, EPC contract, equipment contracts, and other development activities to determine any development risks or fatal flaws.

**Due Diligence / Confidential Client
Southeast / 2016**

Project manager for a due diligence evaluation of a natural gas fired combined cycle power generating facility that was being offered for sale. The client was considering acquiring an equity stake in the facility. The evaluation included a technical, environmental, and contractual review of the facility. The review primarily focused on evaluation of the condition of the equipment, sufficiency of contractual arrangements, and environmental compliance to identify key risks or fatal flaws

**Decommissioning Study / Big Rivers Electric Cooperative
Kentucky / 2016**

Project manager on a decommissioning study for two coal-fired power generating facilities owned by Big Rivers Electric Cooperative. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful lives.

**Due Diligence / Confidential Client
Northeast / 2016**

Project manager for a due diligence evaluation of a natural gas fired combined cycle power generating facility that was being offered for sale. The client was considering acquiring an equity stake in the facility. The evaluation included a technical, environmental, and contractual review of the facility. The review primarily focused on evaluation of the condition of the equipment, sufficiency of contractual arrangements, design issues surrounding recent plant performance challenges, and environmental compliance to identify key risks or fatal flaws.

Useful Life Assessment / Confidential Client

Southeast / 2015

Project manager on a useful life assessment for a combined cycle power plant for a confidential client. The evaluation was performed to determine the anticipated life of the facility to support financing of the project associated with acquisition of the facility.

Decommissioning Study / Nebraska Public Power District

Nebraska / 2015

Project manager on a decommissioning study for five power generating facilities owned by Nebraska Public Power District. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful lives. The evaluation included two coal-fired plants, a natural gas-fired boiler plant, a combined cycle plant, and a wind farm.

Decommissioning Study / Lafayette Utilities System

Louisiana / 2015

Project manager on a decommissioning study for a coal fired generating facility in the state of Louisiana. The evaluation was performed to determine the costs for options to retire the units in place or demolish the units and restore the site now that the units are no longer operating. The costs are being used for planning purposes by the client, to determine the preferred decommissioning plan for the plant.

Decommissioning Study / Colstrip Energy

Montana / 2015

Project manager on a decommissioning study for a coal fired generating facility in the state of Montana. The evaluation was performed to determine the costs to demolish the unit and restore the site at the end of its useful life. The costs were used for planning purposes by the client, to determine the decommissioning funds that need to be accrued throughout the operating life of the facility.

Due Diligence / Confidential Client

Northeast / 2015

Project manager for a due diligence evaluation of a combined cycle generating facility under development. The client was considering acquiring an equity stake in the facility. The evaluation included a technical, environmental, and contractual review of the natural gas fired generation facility. The review primarily focused on evaluation of the project costs, schedule, permitting, and other development activities to

Decommissioning Study / Apex Clean Energy

Various Locations / 2015

Project manager for a site retirement cost evaluation for three proposed wind energy facilities under development. The evaluation was performed to support permitting activities on the facilities.

Decommissioning Study / Oklahoma Gas & Electric

Oklahoma / 2014

Project manager on a decommissioning study for a power generating facility in the Midwest. The evaluation was performed to determine the costs to demolish the units and restore the site at the end of its useful life. The plant was expected to retire within a year or two of the study, and the costs were used for planning purposes by the client.

Decommissioning Study / Basin Electric Cooperative

North Dakota & Wyoming / 2014

Project manager on a decommissioning study for five power generating facilities in the North Dakota and Wyoming. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful life. The costs are being used for planning purposes by the client.

Coal Plant Layup / Hoosier Energy

Indiana / 2014

Project manager on the preparation of a plan to place a coal fired generating facility in long term layup reserve status. The project included preparation of three manuals for the implementation of the layup plan, maintaining the plant during the layup period, and reactivating the plant at the end of the layup period. .

Decommissioning Study / Apex Clean Energy

Illinois / 2014

Project manager for a site retirement cost evaluation for a proposed wind energy facility under development. The evaluation was performed to support permitting activities on the facility.

Decommissioning Study / Confidential Client

Midwest / 2014

Project manager for a due diligence evaluation of a combined cycle generating facility under development. The client was considering

acquiring an equity stake in the facility. The evaluation included a technical, environmental, and contractual review of the natural gas fired generation facility. The review primarily focused on evaluation of the project costs, schedule, permitting, and other development activities to determine whether the project was economically attractive and determine any development risks or fatal flaws.

Due Diligence / Duke Energy Florida / 2014

Project manager for a due diligence evaluation of the Osprey Energy Center combined cycle generating facility being offered for sale. Duke Energy was considering acquiring the facility from the current owner. The evaluation included a technical, environmental, and contractual review of the natural gas fired generation facility. Duke successfully acquired the facility and utilized the Independent Engineer's Report prepared by 1898 & Co. to support the regulatory process through acquisition of the facility.

Due Diligence / Confidential Client Southeast / 2014

Project manager for a due diligence evaluation of a cogeneration facility being offered for sale. The client was considering acquiring the facility from the current owner. The evaluation included a technical, environmental, and contractual review of the natural gas fired generation facility, including a review of potential modifications to the facility due to the loss of the steam host and associated costs.

Due Diligence / Indiana Municipal Power Agency Indiana / 2014

Project manager for a due diligence evaluation of a coal-fired generating facility being offered for sale. The client was considering acquiring the assets from the current owner. The evaluation includes a technical, environmental, and contractual review of the coal fired generation facility. .

Due Diligence / Kansas Municipal Power Agency Missouri / 2014

Project manager for a due diligence evaluation of a combined cycle generating facility being offered for sale. The client was considering acquiring an equity stake in the facility. The evaluation included a technical, environmental, and contractual review of the natural gas fired generation facility.

Strategic Site Selection Study / Confidential Client Midwest / 2013

Lead on site selection study for a new natural gas fired combined cycle generating resource in the Midwest. The study included evaluating greenfield and brownfield sites to determine the most attractive sites and the limiting factors to development at each site.

Strategic Site Selection Study / Confidential Client Northeast / 2013

Lead on site selection study for a new gas processing facility in the northeast. The study included evaluating potential greenfield locations for a cryogenic gas processing plant to handle wet and dry gas from the Utica and Marcellus Shale areas.

Site Evaluations / Confidential Client Southeast / 2013

Lead on the evaluation of three potential sites for a new natural gas fired combined cycle generating facility in the Southeast. The study included reviewing three sites previously selected by the client and ranking those sites relative to one another to determine their suitability for the natural gas-fired generation options under consideration. .

Decommissioning Study / Arizona Public Service Arizona / 2013

Project manager on a decommissioning study for a four-steam electric generating facilities in the southwest. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful lives. The evaluation included two coal-fired plants, and two natural gas and fuel oil fired boilers.

Decommissioning Study / Confidential Client Texas / 2013

Lead on a decommissioning study for a coal fired generating facility in Texas. The study included evaluating options to place the plant in reserve shutdown status or completely retire the plant and perform full plant demolition.

Decommissioning Study / Confidential Client Upper Midwest / 2013

Project manager on a decommissioning study for a coal fired generating facility in the upper Midwest. The study included phasing the retirement dates of portions of the facility and performing selective demolition as appropriate with full demolition to be complete at the end of useful life of the entire facility. The study also included evaluating potential value of equipment for sale on the secondary market.

Decommissioning Study / Confidential Client

Ohio River Valley / 2013

Project manager on a decommissioning study for two coal fired generating facilities in the Ohio River Valley. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful life. The costs are being used for planning purposes by the client.

Decommissioning Study / EDP Renewables

Illinois / 2013

Project manager on a decommissioning study for a wind farm being developed in New York. The evaluation was performed to determine the costs to demolish the units and restore the site at the end of its useful life to support Calpine's application to construct a major electric generating facility under Article 10 of the New York Public Service Law. Subsequent to the study, Jeff will be available to provide written testimony in the Article 10 public hearings regarding the study findings.

Strategic Site Selection Study / Confidential Client

Western Kansas / 2012

Lead on a strategic site selection study for a new natural gas fired generation resource in the state of Kansas. The study resulted in the identification of multiple viable site alternatives to support the natural gas-fired generation options under consideration.

Due Diligence / Confidential Client

Northeast / 2012

Project manager for a due diligence evaluation of a coal-fired generating facility being offered for sale. The client was considering acquiring the assets from the current owner. The evaluation includes a technical, environmental, and contractual review of the coal fired generation facility.

Due Diligence / Old Dominion Electric Cooperative

Pennsylvania / 2012

Jeff provided support for a due diligence evaluation of a facility under development, that included a 2-on-1 combined cycle power block, being offered for sale. The client was considering acquiring the site from the current owner. The evaluation included a technical, environmental, and contractual review of the combined cycle generation facility. The evaluation included a review of existing agreements and permits in place to facilitate development of the generation resource. The project also included a review of the project capital costs to determine whether the costs were reasonable, and to identify any gaps that may increase the overall project cost.

Due Diligence / Old Dominion Electric Cooperative

New Jersey / 2012

Project manager for a due diligence evaluation of a facility that was under construction at the time, and was being offered for sale. The client was considering acquiring the 2-on-1 combined cycle power generating facility, from the current owner. The evaluation included a technical, environmental, and contractual review of the including a review of existing agreements and permits in place. The project also included a review of the project capital costs to determine whether the costs were reasonable, and to identify any gaps that may increase the overall project cost.

Due Diligence / Old Dominion Electric Cooperative

Virginia / 2012

Project manager for a due diligence evaluation of a facility under development, that included a 2-on-1 combined cycle power block, being offered for sale. The client was considering acquiring the site from the current owner. The evaluation included a technical, environmental, and contractual review of the combined cycle generation facility. The evaluation included a review of existing agreements and permits in place to facilitate development of the generation resource. The project also included a review of the project capital costs to determine whether the costs were reasonable, and to identify any gaps that may increase the overall project cost.

Due Diligence / Confidential Client

Southeast / 2012

Jeff assisted with a due diligence evaluation of a facility that includes two, 2-on-1 combined cycle power blocks, being offered for sale. The client was considering acquiring the assets from the current owner. The evaluation included a technical, environmental, and contractual review of the combined cycle generation facility.

Development Assistance / Tenaska

Ohio / 2012

Project manager assisting a client with the preparation of a Certificate of Environmental Compatibility and Public Need for conversion of an existing simple cycle facility to combined cycle. The facility includes five combustion turbines, four of which will be converted to two, 2-on-1 combined cycle power blocks. The project includes full preparation of the Certificate of Environmental Compatibility and Public Need application, as well as public meeting support.

The evaluation included a technical, environmental, and contractual review of the combined cycle generation facility.

Repower Assessment / Confidential Client

North Dakota / 2011

Jeff assisted a client with an evaluation comparing the economic viability of retrofitting an existing coal-fired power plant with air quality control system equipment in comparison to replacing the plant with new natural gas fired generation. The project includes preparing capital cost estimates; operating and maintenance cost estimates, and determining the net present value of each alternative evaluate the relative economic attractiveness of each alternative.

Decommissioning Study / Progress Energy

North Carolina & South Carolina / 2011

Project manager on a decommissioning study for the entire fleet of power generating facilities owned by Progress Energy Carolinas. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful lives. The evaluation included several coal-fired plants, as well as several natural gas-fired and fuel oil-fired units.

Decommissioning Study / Minnesota Power

Minnesota / 2011

Project manager on a decommissioning study for several power generating facilities owned by Minnesota Power. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful lives. The evaluation included three coal-fired plants and a biomass fired facility.

Strategic Site Selection Study / Old Dominion Electric Cooperative

Virginia, Maryland, Pennsylvania, Delaware / 2011

Project manager on a strategic site selection study for a 750 MW combined cycle facility. The study resulted in the identification of multiple viable site alternatives to support the natural gas-fired generation option under consideration.

Due Diligence Evaluation / Old Dominion Electric Cooperative

Pennsylvania / 2011

Project manager on a due diligence evaluation of a 2-on-1 combined cycle facility being offered for sale by Liberty Electric in Pennsylvania. The client was considering acquiring the assets from the current owner.

Due Diligence Evaluation / Tyr Energy

Florida / 2011

Project manager on a due diligence evaluation of a biomass power generating facility under development by American Renewables. The client was considering an equity investment in the facility. The evaluation included a 100 MW bubbling fluidized bed boiler and steam turbine.

Due Diligence Evaluation / Electric Cooperative

Maryland / 2011

Project manager on a due diligence evaluation of a combined cycle facility under development in Maryland. The client was considering acquiring the site and all the development rights for installation of a 2-on-1 combined cycle facility. The evaluation included a review of existing agreements and permits in place to facilitate development of the generation resource.

Decommissioning Study / Tampa Electric Co.

Florida / 2011

Project manager on a decommissioning study for the power generating facilities owned by Tampa Electric Company. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful lives. The evaluation included a coal-fired plant, an integrated gasification combined cycle plant, and several natural gas-fired units.

Decommissioning Study / Confidential Client

Illinois / 2011

Project manager for a site retirement evaluation to help determine the cost to retire a 600 MW coal-fired project in Illinois at the end of its useful life. Estimates for demolition and site restoration were included in the evaluation.

Repower Assessment / Confidential Client

Minnesota / 2010

Jeff assisted a client with an evaluation comparing the economic viability of retrofitting an existing coal-fired power plant with air quality control system equipment in comparison to replacing the plant with new natural gas fired generation. The project includes preparing capital cost estimates; operating and maintenance cost estimates, and determining

the net present value of each alternative evaluate the relative economic attractiveness of each alternative.

Biomass Plant Site Selection Study / Confidential Client Texas / 2010

Project manager for a Site Selection Study for a Biomass project to be located in Texas. The project included ranking of candidate sites to determine a preferred site for development of a 20 MW biomass power generating facility.

Due Diligence Evaluation / Tyr Energy Multiple Locations / 2010

Project manager on a due diligence evaluation for several natural gas-fired facilities being offered for sale by Tenaska. The client was considering an equity investment in the facilities. The evaluation included four combined cycle facilities and one simple cycle facility.

Power Plant Valuation Assessment / Basin Electric Power Cooperative North Dakota / 2010

Project manager to provide a valuation assessment of the Antelope Valley Station Unit 2, which is being considered for purchase by Basin Electric Power Cooperative. The project includes valuing the 25 year old 450 MW coal fired unit in current dollars and at specified dates in the future.

Wind Farm Evaluation / Minnesota Power North Dakota / 2010

Project manager to provide an evaluation of a proposed wind farm development in central North Dakota. The project includes wind resource assessments, conceptual engineering design, capital cost estimates, and estimated busbar costs for development of wind farm project in phases on the land currently under contract.

Decommissioning Cost Evaluations / Horizon Wind Energy Midwest / 2008-2010

Project manager on multiple site retirement cost evaluations for several proposed wind energy facilities under development by Horizon Wind Energy. The evaluations were performed to support permitting activities on the facilities.

Due Diligence Evaluation / Tyr Energy Hawaii / 2010

Project manager on a due diligence evaluation for a biomass gasification generating facility under development in Hawaii. The client was considering the facility for investment. The evaluation included a Primenergy gasifier with a net plant output of approximately 12 MW.

Project Development Assistance / Tradewind Energy Kansas / 2009-2010

Project manager to provide development assistance on a wind farm facility in Southern Kansas. The development assistance includes support on land acquisition efforts for the project, transmission line routing and preliminary design, power collection system preliminary design, and general project development assistance.

Project Development Assistance / Tradewind Energy Missouri / 2007-2010

Project manager to provide development assistance on two wind turbine facilities in Northern Missouri. The development assistance includes support on land acquisition efforts for the project, transmission line routing and preliminary design, power collection system preliminary design, and general project development assistance.

Decommissioning Cost Evaluation / Northern Indiana Public Service Co. Indiana / 2008

Project manager on a site retirement cost evaluation for several generating facilities owned by NIPSCO. The evaluation was performed to determine the costs to demolish the units and restore the sites and included several coal-fired facilities and a combined cycle generating facility.

Due Diligence Evaluation / Grays Harbor Public Utility District Washington / 2008

Project manager on a due diligence evaluation for a biomass-fired cogeneration facility being offered for sale in Washington. The facility evaluated was a paper mill that had been shutdown for several years. The facility included a wood waste fired boiler that provided steam to a steam turbine for electric power generation as well as providing plant process steam.

Jeff provided development assistance on a 4,000 MW wind turbine facility located in the panhandle of Texas. The development assistance includes pro forma economic modeling of the project.

Due Diligence Evaluation / Tyr Energy

New Mexico / 2008

Project manager on a due diligence evaluation for a natural gas-fired power generating facility being offered for sale in New Mexico. The evaluation included two Mitsubishi 501F combustion turbines operating in combined cycle mode.

Decommissioning Cost Evaluation / Horizon Wind Energy

Illinois / 2008

Project manager on a site retirement cost evaluation for a wind farm being proposed by Horizon Wind Energy in Illinois. The evaluation was performed to determine the costs to demolish the units and restore the sites to meet the county zoning requirements.

Due Diligence Evaluation / Tyr Energy

Western U.S. / 2008

Project manager on a due diligence evaluation for several natural gas-fired power generating facilities being offered for sale throughout the western United States. The evaluation included several GE LM6000 combustion turbines operating in simple cycle mode, several GE LM6000 combustion turbines operating in combined cycle mode, one GE 7EA combustion turbine operating in combined cycle mode, and one GE 7FA combustion turbine operating in simple cycle mode.

Due Diligence Evaluation / Tyr Energy

Virginia / 2007

Project manager on a due diligence evaluation for a generating facility being offered for sale in Virginia. The evaluation included 7 GE LM6000 fuel oil fired combustion turbines operating in simple cycle mode.

Due Diligence Evaluation / Tyr Energy

Colorado / 2007

Project manager on a due diligence evaluation for 5 GE LM6000 combustion turbines operating in combined cycle cogeneration mode with 2 steam turbines. The facility includes a greenhouse that serves as the plant's thermal host for cogeneration operations.

Project Development Assistance / Mesa Wind Power

Texas / 2007

Due Diligence Evaluation / Kelson Energy

Ohio / 2007

Project manager on a due diligence evaluation for a generating facility being offered for sale in Ohio. The evaluation included a partially constructed 2x1 Siemens Westinghouse 7FA combined cycle generating facility.

Due Diligence Evaluation / Grand River Dam Authority

Oklahoma / 2007

Project manager on a due diligence evaluation for a generating facility being offered for sale in Oklahoma. The evaluation included a 4x2 GE 7FA combined cycle generating facility.

Due Diligence Evaluation / Brazos Electric Power Cooperative

Texas / 2007

Project manager on a due diligence evaluation for the purchase of an equity share of a generating facility being constructed in Texas. The evaluation included an 890 MW supercritical pulverized coal fired generating facility.

Due Diligence Evaluation / Tyr Energy

Florida / 2007

Project manager on a due diligence evaluation for a generating facility being offered for sale in Florida. The evaluation included 3 GE 7FA combustion turbines operating in simple cycle mode. .

Cost Estimate Preparation / Direct Energy

Texas / 2007

Project manager for the preparation of planning level cost estimates for a new combined cycle facility to be constructed in Texas.

Due Diligence Evaluation / Tyr Energy

Various U.S Locations / 2007

Project manager on a due diligence evaluation for several generating facilities being offered for sale throughout the U.S. The evaluation included a coal, natural gas, and wind power facilities.

Owner's Engineer Services / Grays Harbor PUD

Washington / 2007

Project manager on an owner's engineer project to evaluate the plans for installation of a refurbished steam turbine at a paper mill. The evaluation included the review of the design for the installation of a 7 MW steam turbine.

Decommissioning Cost Evaluation / Tyr Energy

Various U.S Locations / 2007

Project manager on a site retirement cost evaluation for several generating facilities owned by Tyr Energy. The evaluation was performed to satisfy FASB 143 accounting standards and included a simple cycle and combined cycle generating facilities.

Due Diligence Evaluation / Tyr Energy

Virginia / 2006-2007

Project manager on a due diligence evaluation for a generating facility being offered for sale in Virginia. The evaluation included a 240 MW subcritical pulverized coal fired facility.

Due Diligence Evaluation / Brazos Electric Power Cooperative

Texas / 2006

Project manager on a due diligence evaluation for a generating facility being offered for sale in Texas. The evaluation included a 1x1 GE 7FA combined cycle generating facility and 2 GE 7FA combustion turbines operating in simple cycle mode.

Due Diligence Evaluation / Kelson Energy

Ohio / 2007

Project manager on a due diligence evaluation for a generating facility being offered for sale in Ohio. The evaluation included a partially constructed 2x1 Siemens Westinghouse 7FA combined cycle generating facility.

Generation Alternatives Study / Ottertail Power Company

North Dakota / 2006

Project manager on a Generation Alternatives Study for the addition of a new 600 MW coal fired unit at an existing coal fired facility. The study includes a pro forma analysis of the technologies considered.

Technology Assessment / Minnesota Power

South Dakota / 2006

Assisted with a technology assessment for the addition of a new 500 MW coal fired unit at an existing coal fired facility. The study includes a pro forma analysis of the technologies considered.

Technology Assessment & Feasibility Study / Ottertail Power Co.

Minnesota / 2006

Project manager on a feasibility study and technology assessment for the addition of a new 500 MW coal fired unit at an existing coal fired facility. The study includes conceptual site layouts, cost estimates, performance estimates, and water balances.

Project Development Assistance / Tradewind Energy

Kansas / 2005-2006

Project manager to provide development assistance on a 250MW wind turbine facility in Central Kansas. The development assistance includes conceptual design and technical support for the development phase of the project.

Siting Study & Technology Assessment / Arizona Public Service

Arizona/New Mexico / 2005-2006

Assisted with a siting study and technology assessment for a 1,800 MW coal fired facility in Arizona and Northwestern New Mexico. Development resulted in the identification of multiple viable site alternatives to support coal-fired generation options.

Due Diligence Evaluation / Tyr Energy

California / 2005-2006

Project manager on a due diligence evaluation for four generating facilities being offered for sale in California. The evaluation included simple cycle facilities consisting of Pratt & Whitney FT8 Twinpacs.

Professional Services: 2005-2006**Waste-to-Energy Feasibility Study / CPS Energy**

Texas / 2005

Assisted with a feasibility study for a new waste-to-energy facility in the State of Texas. The study included a pro forma analysis of the facility considered.

Due Diligence Evaluation / Tyr Energy
Oklahoma / 2006

Project manager on a due diligence evaluation for a generating facility being offered for sale in Oklahoma. The evaluation included a simple cycle facility consisting of four General Electric 7EA turbines.

Due Diligence Evaluation / Cinergy
Indiana / 2005

Project manager on a due diligence evaluation for a generating facility being offered for sale in Indiana. The evaluation included a simple cycle facility consisting of four Siemens Westinghouse 501D5A turbines.

Due Diligence Evaluation / kRoad Power
Various Locations / 2003-2004

Project manager on due diligence evaluations for several generating facilities being offered for sale throughout the United States. The evaluations included four combined cycle plants utilizing Siemens Westinghouse 501G turbines.

Due Diligence Evaluation / kRoad Power
Various Locations / 2003

Project manager on due diligence evaluations for several generating facilities being offered for sale by Duke Energy. The evaluations included two combined cycle plants and one simple cycle plant utilizing General Electric 7FA turbines and General Electric 7EA turbines respectively.

Decommissioning Cost Evaluation / Old Dominion Electric Cooperative
Maryland/Virginia / 2002-2004

Project manager on several site retirement evaluations to help determine the cost to retire the facilities at the end of their useful life. The evaluations included simple cycle plants utilizing General Electric 7FA turbines and Caterpillar Diesel Gensets. Estimates for demolition and site restoration were included.

Decommissioning Cost Evaluation / Western Farmers Electric Cooperative
Oklahoma / 2004

Project manager on a site retirement evaluation to determine the approximate cost to retire the facilities, prepare demolition contract documents, and evaluate bids. The evaluation included a dual fuel genset site.

Decommissioning Cost Evaluation / Panda Energy
North Carolina / 2003

Project manager on a site retirement evaluation to help determine the cost to retire the Panda-Rosemary Project at the end of its useful life. The evaluation included a combined cycle cogeneration facility in Roanoke Rapids, North Carolina. Estimates for demolition and site restoration were included in the evaluation.

Independent Engineer's Report / Panda Energy
North Carolina / 2003-2004

Produced an Independent Engineer's Report for the Panda-Rosemary Project. The report included a due diligence evaluation of plant performance and financial assessment of a combined cycle cogeneration facility in Roanoke Rapids, North Carolina.

Decommissioning Cost Evaluation / Sempra Energy
Arizona / 2003

Provided a site retirement evaluation to help determine the cost to retire the Mesquite Energy Generating Facility at the end of its useful life. The evaluation included a combined cycle plant near Phoenix, Arizona. Estimates for demolition and site restoration were included in the evaluation.

Feasibility Study / Northeast Utility Service Corp
New Hampshire / 2004

Assisted with a feasibility study to replace an existing coal-fired unit with a new coal fired unit. The study included the installation of a single 600 MW unit in New Hampshire. A pro forma analysis of the new unit was prepared and benchmarked against a pro forma analysis for the existing unit.

Technology Assessment & Feasibility Study / Ottertail Power Corp
South Dakota / 2006

Assisted with a technology assessment and feasibility study for a new coal-fired generation facility in South Dakota. The study included a pro forma analysis of the alternative technologies considered.

Waste-to-Energy Feasibility Study / CPS Energy
Texas / 2005

Assisted with a feasibility study for a new waste-to-energy facility in the State of Texas. The study included a pro forma analysis of the facility considered.

Technology Assessment & Feasibility Study / Progress
Energy
Florida / 2004

Assisted with a technology assessment and feasibility study for new solid fuel fired generation in the State of Florida. The study included a pro forma analysis of the alternative technologies considered.

Resources Corporation Project Development Assistance
/ Peoples Energy
Oregon / 2001-2004

Provided project development assistance for a 1,200 MW combined cycle power plant in Oregon. Mr. Kopp assisted in the preparation of an Energy Facility Site Certificate including preliminary engineering design, preparation and review of written exhibits, and public presentation support.

Project Development Assistance / Peoples Energy
Resources Corporation
New Mexico / 2001-2004

Provided project development assistance for a simple cycle power plant in New Mexico. Mr. Kopp provided preliminary engineering design and project development assistance. This included preparing preliminary site design drawings that were approved by the county zoning commission during the site design review process as well as public presentation support.

DUKE ENERGY FLORIDA, LLC 2023 FINAL DISMANTLEMENT COST STUDY



Duke Energy Florida, LLC

2023 FINAL DISMANTLEMENT COST STUDY

TABLE OF CONTENTS

Section Number:

1. Dismantlement study summary
2. Determination of annual accrual for dismantlement
3. Calculation of future dollar dismantlement cost by plant
4. Proposed reserve adjustments
5. Calculation of inflation indices
6. Analysis of annual accruals
7. 1898 & Co. 2023 Dismantlement Cost Study

DUKE ENERGY FLORIDA, LLC
2023 FINAL DISMANTLEMENT COST STUDY

Section No. 1 - Dismantlement study summary

**DUKE ENERGY FLORIDA
2023 FINAL DISMANTLEMENT COST STUDY
SUMMARY**

A site-specific fossil plant dismantlement cost study has been prepared by 1898 & Co. (1898), part of Burns & McDonnell Engineering Company, Inc. (B&M), and was finalized in 2022. This study included sites reflected in the proposed accrual with total estimates of dismantlement to be \$482,782,500 in 2022 dollars. Duke Energy Florida (DEF) calculated the total dismantlement cost of \$545,977,547 in 2025 dollars. The costs can be categorized as follows:

	(in 000's) 2025 \$	% of Total
Labor	\$ 416,279	76%
Materials & Equipment	200,151	37%
Plant Inventory, net of salvage	77,198	14%
Disposal	27,154	5%
Salvage	(192,557)	-35%
Landfill	17,752	3%
	\$ 545,978	100%

The cost estimate includes updated dismantlement assumptions from the cost study that was approved by the Florida Public Service Commission (FPSC) in Order No. PSC-2021-0101-PCO-EI (Docket 20210016-EI). The test year 2025 cost estimates are \$131 million higher than the 2022 estimates. The most significant changes are related to the addition of several solar and battery storage sites, increase in pond closure costs; partially offset by completed dismantlement of several sites and higher salvage credits. Comparative analyses of significant cost changes by plant since the last study are contained in Section 6.

ESCALATION RATE

The future cost of dismantlement is forecasted by analyzing the individual cost categories from 1898 & Co.'s cost study and solar sites as described above. The costs are divided into components of labor, material and equipment, disposal, salvage, landfill and plant inventory. These components are escalated by the estimated inflationary rates for compensation per hour, Intermediate Materials, Gross Domestic Product (Implicit Price Deflator), Metals and Metal Products and Consumer Price Index. Section 5 contains a schedule of the applicable escalation rates for each category. DEF used the same data vendor (Economy.com) to obtain the inflation forecast as was used in the previous study. Moody's Economy.com, a division of Moody's Analytics, is a leading independent provider of economic, financial, country, and industry research designed to meet the diverse planning and information needs of businesses, governments, and professional investors worldwide. The firm has over 500 clients worldwide, including the largest commercial and investment banks; insurance companies; financial services

firms; mutual funds; governments at all levels; manufacturers; utilities; and industrial and technology clients.

The cost estimate obtained by applying these rates yields the future cost of dismantlement using currently available technology and procedures, as shown in Section 3.

The methodology used to determine the escalation rate for converting the current estimated dismantlement cost to future estimated dismantlement cost is consistent with the guidance set out in FPSC Rule 25-6.04364 and that used in the preparation of all past studies.

CONTINGENCY ALLOWANCE

The overall contingency allowance of 20% approved in Order No. PSC-2021-0101-PCO-EI (Docket 20210016-EI) was also used in the current 2022 study to determine the 2025 proposed annual accrual.

CONCLUSION

The annual accrual amount requested for DEF's retail share of total dismantlement costs is **\$33,977,969** (\$34,108,049 system). This is based on the assumptions of a total retail cost in 2025 dollars of **\$543,593,536** (\$545,977,547 system). DEF requests that the annual accrual be adjusted effective January 1, 2025. Section 2 of this report provides the related determination of the annual accrual.

DUKE ENERGY FLORIDA, LLC
2023 FINAL DISMANTLEMENT COST STUDY

Section No. 2 - Determination of annual accrual for dismantlement

**Progress Energy Florida
Calculation of Jurisdictional Impact**

Docket No. 20240025-EI
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2

	Annual Accrual			2025 \$ Dismantlement Estimate			Future \$ Dismantlement Estimate		
	System	Separation Factor	Retail	System	Separation Factor	Retail	System	Separation Factor	Retail
ALL PLANTS	34,108,049		33,977,969	545,977,547		543,593,536	1,056,900,068		1,053,682,375
Anclote	1,443,008	95.212%	1,373,917	29,679,864	95.212%	28,258,792	35,842,087	95.212%	34,125,968
Avon Park Gas Turbine	-	97.632%	-	-	97.632%	-	-	97.632%	-
Bartow (CT)	392,505	97.632%	383,210	2,404,217	97.632%	2,347,285	2,659,659	97.632%	2,596,678
Bartow (CC)	1,795,133	100.000%	1,795,133	30,622,422	100.000%	30,622,422	69,384,972	100.000%	69,384,972
Bayboro	-	97.632%	-	1,606,521	97.632%	1,568,479	1,606,521	97.632%	1,568,479
Citrus County CC	1,158,096	100.000%	1,158,096	20,362,296	100.000%	20,362,296	74,962,121	100.000%	74,962,121
Crystal River North Units 1 & 2	-	100.000%	-	-	100.000%	-	-	100.000%	-
Crystal River North Units 4 & 5	3,674,259	100.000%	3,674,259	54,026,197	100.000%	54,026,197	76,609,405	100.000%	76,609,405
Crystal River Common	3,148,179	100.000%	3,148,179	42,036,304	100.000%	42,036,304	54,025,671	100.000%	54,025,671
Crystal River Helper Cooling Towers	-	100.000%	-	-	100.000%	-	-	100.000%	-
Crystal River Mariculture	24,300	100.000%	24,300	1,557,811	100.000%	1,557,811	2,001,340	100.000%	2,001,340
Debary Gas Turbine units 1 - 6	143,566	97.632%	140,166	2,138,437	97.632%	2,087,799	2,425,224	97.632%	2,367,795
Debary Gas Turbine units 7 - 10	221,977	97.632%	216,721	8,041,895	97.632%	7,851,463	12,279,163	97.632%	11,988,392
Higgins - Peakers	-	97.632%	-	-	97.632%	-	-	97.632%	-
Hines PB1	190,569	100.000%	190,569	2,413,226	100.000%	2,413,226	5,096,055	100.000%	5,096,055
Hines PB2	161,135	100.000%	161,135	2,110,034	100.000%	2,110,034	5,445,883	100.000%	5,445,883
Hines PB3	177,703	100.000%	177,703	2,424,785	100.000%	2,424,785	6,569,168	100.000%	6,569,168
Hines PB4	6,564,409	100.000%	6,564,409	109,863,967	100.000%	109,863,967	206,386,017	100.000%	206,386,017
Intercession City Units 1 - 6	63,065	97.632%	61,572	839,321	97.632%	819,446	1,522,805	97.632%	1,486,745
Intercession City Units 7 - 10	31,747	97.632%	30,995	667,924	97.632%	652,108	1,671,636	97.632%	1,632,052
Intercession City Units 11	22,151	97.632%	21,626	328,511	97.632%	320,732	868,787	97.632%	848,214
Intercession City Units 12 - 14	636,724	97.632%	621,646	12,370,999	97.632%	12,078,054	22,839,231	97.632%	22,298,398
Osceola Solar	42,722	100.000%	42,722	714,403	100.000%	714,403	1,331,815	100.000%	1,331,815
Osprey CC	523,830	100.000%	523,830	7,513,300	100.000%	7,513,300	15,896,380	100.000%	15,896,380
Perry Solar	54,447	100.000%	54,447	896,632	100.000%	896,632	1,712,648	100.000%	1,712,648
Suwannee Solar	53,123	100.000%	53,123	1,006,903	100.000%	1,006,903	2,029,550	100.000%	2,029,550
Hamilton Solar	472,482	100.000%	472,482	8,954,512	100.000%	8,954,512	18,773,671	100.000%	18,773,671
Lake Placid Solar	469,089	100.000%	469,089	9,023,121	100.000%	9,023,121	18,428,016	100.000%	18,428,016
Trenton Solar	452,559	100.000%	452,559	8,816,226	100.000%	8,816,226	18,767,291	100.000%	18,767,291
Debary Solar	610,163	100.000%	610,163	11,031,653	100.000%	11,031,653	23,140,800	100.000%	23,140,800
Columbia Solar	424,637	100.000%	424,637	8,460,668	100.000%	8,460,668	18,575,082	100.000%	18,575,082
Twin Rivers Solar	611,561	100.000%	611,561	12,058,011	100.000%	12,058,011	26,082,652	100.000%	26,082,652
Santa Fe Solar	400,184	100.000%	400,184	8,073,561	100.000%	8,073,561	18,134,884	100.000%	18,134,884
Duette Solar	392,432	100.000%	392,432	7,695,006	100.000%	7,695,006	17,820,816	100.000%	17,820,816
Charlie Creek Solar	431,915	100.000%	431,915	8,637,326	100.000%	8,637,326	19,907,839	100.000%	19,907,839
Bay Ranch Solar	466,154	100.000%	466,154	9,197,445	100.000%	9,197,445	21,806,800	100.000%	21,806,800
Bay Trail Solar	456,527	100.000%	456,527	8,267,239	100.000%	8,267,239	18,884,140	100.000%	18,884,140
Cape San Blas Storage	487,185	100.000%	487,185	3,401,833	100.000%	3,401,833	4,124,397	100.000%	4,124,397
Falmouth Solar	484,572	100.000%	484,572	9,025,130	100.000%	9,025,130	22,492,857	100.000%	22,492,857
Fort Green Solar	519,837	100.000%	519,837	9,342,302	100.000%	9,342,302	21,627,129	100.000%	21,627,129
Hardeetown Solar	487,053	100.000%	487,053	9,045,838	100.000%	9,045,838	21,156,299	100.000%	21,156,299
High Springs Solar	479,575	100.000%	479,575	8,890,462	100.000%	8,890,462	20,860,925	100.000%	20,860,925
Hildreth Solar	496,607	100.000%	496,607	9,193,008	100.000%	9,193,008	21,626,147	100.000%	21,626,147
Jennings Energy Solar	120,795	100.000%	120,795	843,627	100.000%	843,627	1,022,490	100.000%	1,022,490
Johns Hopkins Microgrid	935,252	100.000%	935,252	7,405,552	100.000%	7,405,552	8,942,733	100.000%	8,942,733
Micanopy Energy Storage	570,935	100.000%	570,935	4,038,770	100.000%	4,038,770	4,806,826	100.000%	4,806,826
Mule Creek Solar	495,809	100.000%	495,809	9,273,073	100.000%	9,273,073	22,938,401	100.000%	22,938,401
Sandy Creek Solar	511,475	100.000%	511,475	9,232,861	100.000%	9,232,861	21,209,045	100.000%	21,209,045
County Line Solar	453,532	100.000%	453,532	8,502,159	100.000%	8,502,159	20,890,586	100.000%	20,890,586
St Pete Pier Solar	4,885	100.000%	4,885	76,134	100.000%	76,134	194,412	100.000%	194,412
Trenton Storage	777,281	100.000%	777,281	4,837,337	100.000%	4,837,337	5,666,170	100.000%	5,666,170
Winquepin Solar	484,821	100.000%	484,821	9,030,442	100.000%	9,030,442	22,502,979	100.000%	22,502,979
Suwannee - CT 1 - 3	221,621	97.632%	216,373	2,379,050	97.632%	2,322,714	3,359,997	97.632%	3,280,432
Tiger Bay Combined Cycle	416,505	95.212%	396,563	4,890,235	95.212%	4,656,091	7,012,030	95.212%	6,676,294
University of Florida Gas Turbine	449,958	100.000%	449,958	2,728,997	100.000%	2,728,997	2,978,516	100.000%	2,978,516

**Progress Energy Florida
Computation of Annual Accrual**

Plant:	ALL	Labor	Mat & Eq	Disposal	Plant Inv	Plant Inv Salvage	Salvage	LANDFILL
Year of Last Study	2022							
Capital Recovery Year	NA							
Cost @ 2025 \$'s	545,977,547	416,279,370	200,150,941	27,154,261	88,448,396	(11,250,417)	(192,556,822)	17,751,818
Future 1st Year Expense	712,273,154	482,431,479	287,986,744	32,013,514	85,628,351	(8,281,353)	(178,519,972)	11,014,391
Future 2nd Year Expense	247,666,205	162,915,322	64,202,190	4,191,778	62,665,636	(5,171,950)	(52,404,959)	11,268,188
Future 3rd Year Expense	96,960,709	79,581,502	14,934,357	1,738,414	14,812,379	(949,368)	(13,156,575)	-
Amount to Accrue	893,578,414	615,566,992	306,120,744	33,497,228	136,969,550	(11,445,963)	(187,130,137)	14,155,078
PV of Amount to Accrue	421,124,695	327,620,459	151,744,723	23,212,894	67,381,214	(8,587,250)	(140,247,345)	10,995,639
Capital Recovery Years								
Compounded Inflation								
Ending Balance of Reserve								
Acc Reserve (12/31/24 projected)	149,166,576	109,361,311	61,002,547	4,446,478	26,136,816	(2,956,708)	(56,951,369)	8,127,501
2025	32,786,483		34,108,049					
2026	33,885,878							
2027	35,019,392							
2028	34,740,443							
2029	35,874,146		36,107,910					
2030	35,349,160							
2031	36,474,194							
2032	36,734,140							
2033	36,504,807		32,467,990					
2034	36,554,480							
2035	28,251,041							
2036	28,561,630							
2037	29,457,558		30,513,174					
2038	30,076,917							
2039	30,953,885							
2040	31,564,338							
2041	32,542,691		33,969,983					
2042	33,549,609							
2043	34,537,484							
2044	35,250,150							
2045	35,301,804		32,602,309					
2046	34,827,239							
2047	35,706,162							
2048	24,574,030							
2049	24,385,146		18,948,270					
2050	18,190,811							
2051	17,843,640							
2052	15,373,483							
2053	11,593,943		6,446,446					
2054	7,578,811							
2055	3,250,289							
2056	3,362,741							
2057	3,478,699							
2058	3,598,268							
2059	-							
2060	-							
2061	-							

4-year average

Progress Energy Florida
Computation of Annual Accrual

Plant:	Anclote Steam	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2029						
Cost @ 2025 \$'s	29,679,864	24,096,413	16,033,975	1,119,473	6,434,553	(584,101)	(17,420,449)
Future 1st Year Expense	17,610,829	13,754,520	9,078,292	614,158	3,643,186	(307,527)	(9,171,800)
Future 2nd Year Expense	18,231,258	14,111,999	9,303,902	625,499	3,733,725	(309,621)	(9,234,246)
Amount to Accrue	7,389,661	5,745,316	3,789,907	255,583	1,520,918	(127,239)	(3,794,825)
PV of Amount to Accrue	5,831,184	4,790,723	3,194,724	224,995	1,282,067	(118,780)	(3,542,544)
Capital Recovery Years	5						
Compounded Inflation		3.70%	3.48%	2.58%	3.48%	1.39%	1.39%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	28,452,426	22,121,203	14,592,287	984,074	5,855,993	(489,909)	(14,611,221)
2025	1,343,515	1,067,101	707,088	48,544	283,760	(24,752)	(738,225)
2026	1,408,131	1,106,593	731,666	49,798	293,623	(25,095)	(748,452)
2027	1,475,292	1,147,547	757,097	51,083	303,829	(25,443)	(758,821)
2028	1,545,092	1,190,017	783,413	52,403	314,389	(25,795)	(769,334)
2029	1,617,630	1,234,058	810,643	53,756	325,317	(26,153)	(779,992)
2030	-	0	0	0	0	0	0
2031	-	0	0	0	0	0	0
2032	-	0	0	0	0	0	0
2033	-	0	0	0	0	0	0
2034	-	0	0	0	0	0	0
2035	-	0	0	0	0	0	0
2036	-	0	0	0	0	0	0
2037	-	0	0	0	0	0	0
2038	-	0	0	0	0	0	0
2039	-	0	0	0	0	0	0
2040	-	0	0	0	0	0	0
2041	-	0	0	0	0	0	0
2042	-	0	0	0	0	0	0
2043	-	0	0	0	0	0	0
2044	-	0	0	0	0	0	0
2045	-	0	0	0	0	0	0
2046	-	0	0	0	0	0	0
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	35,842,087	27,866,519	18,382,194	1,239,657	7,376,911	(617,148)	(18,406,046)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Bartow CT	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2027						
Cost @ 2025 \$'s	2,404,217	2,155,572	1,325,988	67,125	540,368	(122,920)	(1,561,916)
Future 1st Year Expense	2,659,659	2,327,352	1,427,511	70,961	581,741	(127,521)	(1,620,385)
Future 2nd Year Expense	-						
Amount to Accrue	1,570,408	1,374,196	842,881	41,899	343,492	(75,295)	(956,764)
PV of Amount to Accrue	1,348,828	1,224,897	754,582	38,548	307,508	(71,257)	(905,449)
Capital Recovery Years	3						
Compounded Inflation		3.91%	3.76%	2.82%	3.76%	1.85%	1.85%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	1,089,251	953,156	584,630	29,062	238,249	(52,226)	(663,621)
2025	497,446	440,621	270,662	13,580	110,301	(24,639)	(313,079)
2026	523,101	457,841	280,833	13,963	114,445	(25,096)	(318,885)
2027	549,862	475,734	291,385	14,356	118,746	(25,561)	(324,799)
2028	-	0	0	0	0	0	0
2029	-	0	0	0	0	0	0
2030	-	0	0	0	0	0	0
2031	-	0	0	0	0	0	0
2032	-	0	0	0	0	0	0
2033	-	0	0	0	0	0	0
2034	-	0	0	0	0	0	0
2035	-	0	0	0	0	0	0
2036	-	0	0	0	0	0	0
2037	-	0	0	0	0	0	0
2038	-	0	0	0	0	0	0
2039	-	0	0	0	0	0	0
2040	-	0	0	0	0	0	0
2041	-	0	0	0	0	0	0
2042	-	0	0	0	0	0	0
2043	-	0	0	0	0	0	0
2044	-	0	0	0	0	0	0
2045	-	0	0	0	0	0	0
2046	-	0	0	0	0	0	0
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	2,659,659	2,327,352	1,427,511	70,961	581,741	(127,521)	(1,620,385)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Bartow Combined Cycle (2009)	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2049						
Cost @ 2025 \$'s	30,622,422	19,759,961	10,371,812	468,793	14,934,921	(3,390,929)	(11,522,136)
Future 1st Year Expense	34,119,953	18,484,025	10,306,857	380,311	14,841,390	(2,249,384)	(7,643,246)
Future 2nd Year Expense	35,265,019	18,996,442	10,622,806	387,958	15,296,341	(2,282,558)	(7,755,970)
Amount to Accrue	65,106,857	34,719,896	19,480,666	702,776	28,051,243	(4,058,211)	(13,789,512)
PV of Amount to Accrue	27,924,744	17,822,777	9,375,441	420,094	13,500,194	(2,999,994)	(10,193,768)
Capital Recovery Years	25						
Compounded Inflation		2.70%	2.97%	2.08%	2.97%	1.22%	1.22%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	4,278,115	2,760,571	1,448,997	65,493	2,086,488	(473,731)	(1,609,704)
2025	1,705,597	989,976	536,525	21,719	772,571	(139,883)	(475,311)
2026	1,764,191	1,016,738	552,452	22,171	795,505	(141,583)	(481,090)
2027	1,824,581	1,044,223	568,852	22,632	819,119	(143,305)	(486,940)
2028	1,886,818	1,072,450	585,738	23,102	843,435	(145,047)	(492,860)
2029	1,950,959	1,101,441	603,126	23,583	868,473	(146,811)	(498,853)
2030	2,017,058	1,131,216	621,030	24,073	894,254	(148,596)	(504,918)
2031	2,085,174	1,161,795	639,465	24,574	920,800	(150,403)	(511,057)
2032	2,155,365	1,193,201	658,448	25,085	948,134	(152,231)	(517,271)
2033	2,227,694	1,225,456	677,994	25,606	976,279	(154,082)	(523,560)
2034	2,302,221	1,258,583	698,120	26,139	1,005,261	(155,956)	(529,926)
2035	2,379,013	1,292,606	718,844	26,682	1,035,102	(157,852)	(536,369)
2036	2,458,136	1,327,548	740,183	27,237	1,065,829	(159,771)	(542,891)
2037	2,539,658	1,363,435	762,156	27,804	1,097,469	(161,714)	(549,491)
2038	2,623,649	1,400,291	784,781	28,382	1,130,047	(163,680)	(556,173)
2039	2,710,182	1,438,145	808,077	28,972	1,163,593	(165,670)	(562,935)
2040	2,799,331	1,477,021	832,065	29,575	1,198,134	(167,684)	(569,779)
2041	2,891,174	1,516,948	856,765	30,190	1,233,701	(169,723)	(576,707)
2042	2,985,789	1,557,955	882,198	30,818	1,270,324	(171,787)	(583,719)
2043	3,083,257	1,600,070	908,386	31,458	1,308,034	(173,875)	(590,816)
2044	3,183,663	1,643,324	935,352	32,113	1,346,863	(175,989)	(598,000)
2045	3,287,091	1,687,747	963,118	32,780	1,386,845	(178,129)	(605,270)
2046	3,393,630	1,733,371	991,709	33,462	1,428,014	(180,295)	(612,630)
2047	3,503,373	1,780,228	1,021,148	34,158	1,470,405	(182,487)	(620,078)
2048	3,616,411	1,828,351	1,051,461	34,868	1,514,054	(184,706)	(627,618)
2049	3,732,842	1,877,776	1,082,674	35,593	1,558,999	(186,952)	(635,249)
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	69,384,972	37,480,467	20,929,663	768,269	30,137,731	(4,531,942)	(15,399,216)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Bayboro	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2024						
Cost @ 2025 \$'s	1,606,521	1,918,998	1,330,059	54,133	555,633	(50,832)	(2,201,470)
Future 1st Year Expense	1,606,521	1,918,998	1,330,059	54,133	555,633	(50,832)	(2,201,470)
Future 2nd Year Expense	-						
Amount to Accrue	-	-	-	-	-	-	-
PV of Amount to Accrue	-	-	-	-	-	-	-
Capital Recovery Years	0						
Compounded Inflation		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	1,606,521	1,918,998	1,330,059	54,133	555,633	(50,832)	(2,201,470)
2025							
2026	-	0	0	0	0	0	0
2027	-	0	0	0	0	0	0
2028	-	0	0	0	0	0	0
2029	-	0	0	0	0	0	0
2030	-	0	0	0	0	0	0
2031	-	0	0	0	0	0	0
2032	-	0	0	0	0	0	0
2033	-	0	0	0	0	0	0
2034	-	0	0	0	0	0	0
2035	-	0	0	0	0	0	0
2036	-	0	0	0	0	0	0
2037	-	0	0	0	0	0	0
2038	-	0	0	0	0	0	0
2039	-	0	0	0	0	0	0
2040	-	0	0	0	0	0	0
2041	-	0	0	0	0	0	0
2042	-	0	0	0	0	0	0
2043	-	0	0	0	0	0	0
2044	-	0	0	0	0	0	0
2045	-	0	0	0	0	0	0
2046	-	0	0	0	0	0	0
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	1,606,521	1,918,998	1,330,059	54,133	555,633	(50,832)	(2,201,470)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Citrus County CC	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2058						
Cost @ 2025 \$'s	20,362,296	15,061,496	8,869,772	395,172	18,127,266	(1,646,019)	(20,445,391)
Future 1st Year Expense	36,816,716	17,985,901	11,575,995	382,742	23,658,008	(1,250,711)	(15,535,219)
Future 2nd Year Expense	38,145,405	18,479,823	11,932,020	390,334	24,385,620	(1,269,819)	(15,772,573)
Amount to Accrue	72,733,633	35,381,664	22,809,164	750,094	46,615,378	(2,445,599)	(30,377,068)
PV of Amount to Accrue	18,875,494	14,227,371	8,355,616	375,706	17,076,480	(1,576,596)	(19,583,082)
Capital Recovery Years	34						
Compounded Inflation		2.72%	3.00%	2.05%	3.00%	1.30%	1.30%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	2,228,488	1,084,060	698,851	22,982	1,428,250	(74,931)	(930,724)
2025	1,090,886	646,231	395,272	15,464	807,823	(57,663)	(716,241)
2026	1,134,760	663,781	407,121	15,781	832,039	(58,413)	(725,550)
2027	1,180,068	681,807	419,325	16,105	856,981	(59,172)	(734,979)
2028	1,226,853	700,323	431,895	16,436	882,670	(59,941)	(744,531)
2029	1,275,161	719,342	444,842	16,774	909,130	(60,720)	(754,207)
2030	1,325,037	738,877	458,177	17,119	936,382	(61,509)	(764,009)
2031	1,376,531	758,943	471,912	17,470	964,452	(62,308)	(773,938)
2032	1,429,690	779,553	486,058	17,829	993,363	(63,118)	(783,996)
2033	1,484,565	800,724	500,628	18,195	1,023,141	(63,938)	(794,185)
2034	1,541,209	822,469	515,636	18,569	1,053,811	(64,769)	(804,506)
2035	1,599,676	844,805	531,093	18,951	1,085,401	(65,611)	(814,962)
2036	1,660,021	867,747	547,013	19,340	1,117,937	(66,464)	(825,553)
2037	1,722,301	891,313	563,411	19,737	1,151,449	(67,327)	(836,282)
2038	1,786,574	915,518	580,300	20,143	1,185,966	(68,202)	(847,150)
2039	1,852,901	940,381	597,695	20,557	1,221,517	(69,089)	(858,160)
2040	1,921,345	965,919	615,612	20,979	1,258,134	(69,987)	(869,313)
2041	1,991,969	992,151	634,066	21,410	1,295,849	(70,896)	(880,611)
2042	2,064,839	1,019,095	653,073	21,850	1,334,694	(71,818)	(892,055)
2043	2,140,023	1,046,770	672,650	22,298	1,374,704	(72,751)	(903,648)
2044	2,217,592	1,075,198	692,814	22,757	1,415,913	(73,696)	(915,392)
2045	2,297,617	1,104,397	713,582	23,224	1,458,357	(74,654)	(927,289)
2046	2,380,173	1,134,389	734,973	23,701	1,502,074	(75,624)	(939,340)
2047	2,465,335	1,165,196	757,005	24,188	1,547,101	(76,607)	(951,548)
2048	2,553,182	1,196,839	779,698	24,685	1,593,478	(77,603)	(963,914)
2049	2,643,796	1,229,342	803,070	25,192	1,641,245	(78,611)	(976,441)
2050	2,737,260	1,262,727	827,144	25,710	1,690,444	(79,633)	(989,131)
2051	2,833,659	1,297,019	851,939	26,238	1,741,118	(80,668)	(1,001,986)
2052	2,933,082	1,332,242	877,477	26,777	1,793,311	(81,716)	(1,015,008)
2053	3,035,620	1,368,422	903,781	27,327	1,847,068	(82,778)	(1,028,199)
2054	3,141,367	1,405,584	930,873	27,888	1,902,437	(83,854)	(1,041,562)
2055	3,250,418	1,443,756	958,778	28,461	1,959,466	(84,944)	(1,055,098)
2056	3,362,874	1,482,964	987,518	29,046	2,018,204	(86,048)	(1,068,811)
2057	3,478,837	1,523,237	1,017,121	29,643	2,078,703	(87,166)	(1,082,701)
2058	3,598,411	1,564,604	1,047,611	30,251	2,141,016	(88,299)	(1,096,772)
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	74,962,121	36,465,724	23,508,015	773,076	48,043,628	(2,520,530)	(31,307,792)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Crystal River 4 and 5	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2034						
Cost @ 2025 \$'s	54,026,197	46,573,121	25,627,291	2,251,938	7,739,171	(703,324)	(27,462,000)
Future 1st Year Expense	24,823,041	19,993,717	10,943,205	904,613	3,304,732	(257,784)	(10,065,442)
Future 2nd Year Expense	25,501,397	20,393,080	11,190,866	919,485	3,379,523	(259,241)	(10,122,316)
Future 3rd Year Expense	26,284,967	20,870,446	11,490,050	937,605	3,469,874	(261,774)	(10,221,234)
Amount to Accrue	41,374,226	33,083,027	18,159,285	1,491,505	5,483,912	(420,604)	(16,422,899)
PV of Amount to Accrue	28,031,790	24,398,238	13,429,045	1,188,933	4,055,430	(375,564)	(14,664,291)
Capital Recovery Years	10						
Compounded Inflation		3.09%	3.06%	2.29%	3.06%	1.14%	1.14%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	35,235,179	28,174,216	15,464,836	1,270,198	4,670,217	(358,195)	(13,986,093)
2025	3,464,618	2,873,653	1,579,409	134,398	476,965	(39,949)	(1,559,858)
2026	3,601,328	2,962,504	1,627,796	137,480	491,577	(40,404)	(1,577,626)
2027	3,742,578	3,054,103	1,677,665	140,633	506,637	(40,864)	(1,595,596)
2028	3,888,512	3,148,534	1,729,062	143,858	522,159	(41,330)	(1,613,770)
2029	4,039,278	3,245,884	1,782,034	147,157	538,155	(41,801)	(1,632,152)
2030	4,195,028	3,346,245	1,836,629	150,532	554,642	(42,277)	(1,650,743)
2031	4,355,918	3,449,709	1,892,896	153,984	571,635	(42,758)	(1,669,546)
2032	4,522,112	3,556,371	1,950,887	157,515	589,147	(43,245)	(1,688,563)
2033	4,693,775	3,666,332	2,010,654	161,127	607,196	(43,738)	(1,707,796)
2034	4,871,080	3,779,692	2,072,253	164,822	625,799	(44,236)	(1,727,249)
2035	-	0	0	0	0	0	0
2036	-	0	0	0	0	0	0
2037	-	0	0	0	0	0	0
2038	-	0	0	0	0	0	0
2039	-	0	0	0	0	0	0
2040	-	0	0	0	0	0	0
2041	-	0	0	0	0	0	0
2042	-	0	0	0	0	0	0
2043	-	0	0	0	0	0	0
2044	-	0	0	0	0	0	0
2045	-	0	0	0	0	0	0
2046	-	0	0	0	0	0	0
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	76,609,405	61,257,243	33,624,121	2,761,703	10,154,129	(778,799)	(30,408,992)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Crystal River Common	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage	LANDFILL
Year of Last Study	2022							
Capital Recovery Year	2034							
Cost @ 2025 \$'s	42,036,304	17,099,331	794,779	85,530	7,417,596	(673,750)	(439,000)	17,751,818
Future 1st Year Expense	26,694,039	10,989,068	508,056	51,434	4,741,640	(369,677)	(240,873)	11,014,391
Future 2nd Year Expense	27,331,632	11,242,228	521,114	52,436	4,863,511	(372,883)	(242,962)	11,268,188
Amount to Accrue	20,164,898	14,122,500	653,783	65,984	6,101,702	(471,714)	(307,358)	14,155,078
PV of Amount to Accrue	14,973,353	10,550,204	490,594	53,173	4,578,664	(423,402)	(275,879)	10,995,639
Capital Recovery Years	10							
Compounded Inflation		2.96%	2.91%	2.18%	2.91%	1.09%	1.09%	2.56%
Ending Balance of Reserve								
Acc Reserve (12/31/24 projected)	19,705,695	8,108,796	375,387	37,886	3,503,449	(270,846)	(176,477)	8,127,501
2025	3,017,787	1,234,231	57,258	5,976	534,385	(44,911)	(29,263)	1,260,111
2026	3,103,103	1,270,754	58,926	6,106	549,953	(45,399)	(29,581)	1,292,343
2027	3,190,820	1,308,358	60,643	6,240	565,974	(45,892)	(29,902)	1,325,400
2028	3,281,007	1,347,074	62,410	6,376	582,462	(46,391)	(30,227)	1,359,303
2029	3,373,733	1,386,937	64,228	6,515	599,431	(46,895)	(30,555)	1,394,073
2030	3,469,069	1,427,979	66,099	6,657	616,894	(47,404)	(30,887)	1,429,732
2031	3,567,088	1,470,235	68,024	6,802	634,865	(47,919)	(31,223)	1,466,303
2032	3,667,868	1,513,742	70,006	6,951	653,360	(48,440)	(31,562)	1,503,810
2033	3,771,484	1,558,536	72,046	7,103	672,394	(48,966)	(31,905)	1,542,276
2034	3,878,018	1,604,656	74,144	7,258	691,983	(49,498)	(32,252)	1,581,726
2035	-	0	0	0	0	0	0	0
2036	-	0	0	0	0	0	0	0
2037	-	0	0	0	0	0	0	0
2038	-	0	0	0	0	0	0	0
2039	-	0	0	0	0	0	0	0
2040	-	0	0	0	0	0	0	0
2041	-	0	0	0	0	0	0	0
2042	-	0	0	0	0	0	0	0
2043	-	0	0	0	0	0	0	0
2044	-	0	0	0	0	0	0	0
2045	-	0	0	0	0	0	0	0
2046	-	0	0	0	0	0	0	0
2047	-	0	0	0	0	0	0	0
2048	-	0	0	0	0	0	0	0
2049	-	0	0	0	0	0	0	0
2050	-	0	0	0	0	0	0	0
2051	-	0	0	0	0	0	0	0
2052	-	0	0	0	0	0	0	0
2053	-	0	0	0	0	0	0	0
2054	-	0	0	0	0	0	0	0
2055	-	0	0	0	0	0	0	0
2056	-	0	0	0	0	0	0	0
2057	-	0	0	0	0	0	0	0
2058	-	0	0	0	0	0	0	0
2059	-	0	0	0	0	0	0	0
2060	-	0	0	0	0	0	0	0
2061	-	0	0	0	0	0	0	0
	54,025,671	22,231,296	1,029,170	103,870	9,605,151	(742,560)	(483,835)	22,282,579

Progress Energy Florida
Computation of Annual Accrual

Plant:	Crystal River Mariculture	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2034						
Cost @ 2025 \$'s	1,557,811	1,466,757	85,482	6,496	-	-	(924)
Future 1st Year Expense	2,001,340	1,885,254	109,287	7,813	-	-	(1,014)
Future 2nd Year Expense	-						
Amount to Accrue	264,883	249,519	14,464	1,034	-	-	(134)
PV of Amount to Accrue	200,521	188,790	11,009	842	-	-	(121)
Capital Recovery Years	10						
Compounded Inflation		2.83%	2.77%	2.07%			1.04%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	1,736,457	1,635,735	94,823	6,779	-	-	(880)
2025	23,295	21,938	1,275	94	0	0	(13)
2026	23,953	22,559	1,311	96	0	0	(13)
2027	24,629	23,197	1,347	98	0	0	(13)
2028	25,324	23,853	1,384	100	0	0	(13)
2029	26,039	24,528	1,422	102	0	0	(13)
2030	26,774	25,221	1,462	104	0	0	(13)
2031	27,530	25,935	1,502	106	0	0	(14)
2032	28,307	26,668	1,544	109	0	0	(14)
2033	29,106	27,422	1,587	111	0	0	(14)
2034	29,928	28,198	1,630	113	0	0	(14)
2035	-	0	0	0	0	0	0
2036	-	0	0	0	0	0	0
2037	-	0	0	0	0	0	0
2038	-	0	0	0	0	0	0
2039	-	0	0	0	0	0	0
2040	-	0	0	0	0	0	0
2041	-	0	0	0	0	0	0
2042	-	0	0	0	0	0	0
2043	-	0	0	0	0	0	0
2044	-	0	0	0	0	0	0
2045	-	0	0	0	0	0	0
2046	-	0	0	0	0	0	0
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	2,001,340	1,885,254	109,287	7,813	-	-	(1,014)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Debary 1 -6	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2027						
Cost @ 2025 \$'s	2,138,437	2,737,654	2,273,413	106,101	-	-	(2,978,731)
Future 1st Year Expense	2,425,224	2,955,821	2,447,475	112,165	-	-	(3,090,237)
Future 2nd Year Expense	-						
Amount to Accrue	574,390	700,056	579,660	26,565	-	-	(731,891)
PV of Amount to Accrue	474,737	623,999	518,935	24,440			(692,637)
Capital Recovery Years	3						
Compounded Inflation		3.91%	3.76%	2.82%			1.85%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	1,850,834	2,255,765	1,867,815	85,600	-	-	(2,358,346)
2025	179,719	224,465	186,138	8,610	0	0	(239,495)
2026	191,287	233,238	193,132	8,853	0	0	(243,936)
2027	203,385	242,353	200,389	9,102	0	0	(248,460)
2028	-	0	0	0	0	0	0
2029	-	0	0	0	0	0	0
2030	-	0	0	0	0	0	0
2031	-	0	0	0	0	0	0
2032	-	0	0	0	0	0	0
2033	-	0	0	0	0	0	0
2034	-	0	0	0	0	0	0
2035	-	0	0	0	0	0	0
2036	-	0	0	0	0	0	0
2037	-	0	0	0	0	0	0
2038	-	0	0	0	0	0	0
2039	-	0	0	0	0	0	0
2040	-	0	0	0	0	0	0
2041	-	0	0	0	0	0	0
2042	-	0	0	0	0	0	0
2043	-	0	0	0	0	0	0
2044	-	0	0	0	0	0	0
2045	-	0	0	0	0	0	0
2046	-	0	0	0	0	0	0
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	2,425,224	2,955,821	2,447,475	112,165	-	-	(3,090,237)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Debary gas turbine 7 - 10	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2037						
Cost @ 2025 \$'s	8,041,895	7,156,631	3,207,609	142,911	2,311,066	(524,952)	(4,251,370)
Future 1st Year Expense	12,279,163	9,860,069	4,436,404	182,251	3,196,406	(593,055)	(4,802,912)
Future 2nd Year Expense	-						
Amount to Accrue	3,274,443	1,846,603	844,761	22,230	608,645	(5,253)	(42,542)
PV of Amount to Accrue	2,303,007	1,304,982	594,493	17,082	428,329	(4,602)	(37,276)
Capital Recovery Years	13						
Compounded Inflation		2.71%	2.74%	2.05%	2.74%	1.02%	1.02%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	9,004,720	8,013,466	3,591,643	160,021	2,587,761	(587,802)	(4,760,370)
2025	213,048	120,414	54,973	1,510	39,608	(380)	(3,077)
2026	218,894	123,673	56,479	1,541	40,693	(384)	(3,108)
2027	224,899	127,021	58,026	1,572	41,807	(388)	(3,140)
2028	231,067	130,458	59,616	1,605	42,953	(392)	(3,172)
2029	237,405	133,989	61,249	1,637	44,129	(396)	(3,204)
2030	243,914	137,615	62,927	1,671	45,338	(400)	(3,237)
2031	250,602	141,340	64,651	1,705	46,580	(404)	(3,270)
2032	257,472	145,165	66,422	1,740	47,856	(408)	(3,304)
2033	264,529	149,094	68,241	1,776	49,167	(412)	(3,337)
2034	271,778	153,129	70,111	1,812	50,514	(416)	(3,371)
2035	279,226	157,273	72,031	1,849	51,898	(421)	(3,406)
2036	286,876	161,530	74,005	1,887	53,320	(425)	(3,441)
2037	294,735	165,901	76,032	1,926	54,781	(429)	(3,476)
2038	-	0	0	0	0	0	0
2039	-	0	0	0	0	0	0
2040	-	0	0	0	0	0	0
2041	-	0	0	0	0	0	0
2042	-	0	0	0	0	0	0
2043	-	0	0	0	0	0	0
2044	-	0	0	0	0	0	0
2045	-	0	0	0	0	0	0
2046	-	0	0	0	0	0	0
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	12,279,163	9,860,069	4,436,404	182,251	3,196,406	(593,055)	(4,802,912)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Hines PB 1	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2039						
Cost @ 2025 \$'s	2,413,226	4,000,847	3,301,232	771,938	-	-	(5,660,791)
Future 1st Year Expense	5,096,055	5,789,750	4,830,684	1,024,881	-	-	(6,549,260)
Future 2nd Year Expense	-						
Amount to Accrue	3,789,357	4,305,179	3,592,031	762,088	-	-	(4,869,940)
PV of Amount to Accrue	1,683,185	2,897,467	2,388,900	562,499			(4,165,681)
Capital Recovery Years	15						
Compounded Inflation		2.68%	2.76%	2.05%			1.05%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	1,306,698	1,484,571	1,238,653	262,793	-	-	(1,679,320)
2025	176,036	237,042	196,603	43,925	0	0	(301,533)
2026	185,538	243,383	202,022	44,823	0	0	(304,690)
2027	195,345	249,893	207,591	45,740	0	0	(307,879)
2028	205,464	256,578	213,313	46,675	0	0	(311,102)
2029	215,906	263,442	219,193	47,630	0	0	(314,359)
2030	226,679	270,489	225,235	48,604	0	0	(317,649)
2031	237,792	277,724	231,444	49,598	0	0	(320,974)
2032	249,255	285,154	237,824	50,612	0	0	(324,334)
2033	261,079	292,782	244,380	51,647	0	0	(327,729)
2034	273,273	300,614	251,116	52,703	0	0	(331,160)
2035	285,848	308,655	258,038	53,781	0	0	(334,627)
2036	298,815	316,912	265,151	54,881	0	0	(338,129)
2037	312,184	325,389	272,460	56,003	0	0	(341,669)
2038	325,967	334,093	279,971	57,149	0	0	(345,245)
2039	340,177	343,031	287,688	58,318	0	0	(348,859)
2040	-	0	0	0	0	0	0
2041	-	0	0	0	0	0	0
2042	-	0	0	0	0	0	0
2043	-	0	0	0	0	0	0
2044	-	0	0	0	0	0	0
2045	-	0	0	0	0	0	0
2046	-	0	0	0	0	0	0
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	5,096,055	5,789,750	4,830,684	1,024,881	-	-	(6,549,260)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Hines PB 2	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2043						
Cost @ 2025 \$'s	2,110,034	3,659,741	3,015,275	793,592	-	-	(5,358,574)
Future 1st Year Expense	5,445,883	5,857,137	5,003,166	1,141,813	-	-	(6,556,233)
Future 2nd Year Expense	-						
Amount to Accrue	4,467,641	4,805,022	4,104,449	936,710	-	-	(5,378,539)
PV of Amount to Accrue	1,620,930	2,924,920	2,405,023	638,013			(4,347,026)
Capital Recovery Years	19						
Compounded Inflation		2.65%	2.85%	2.04%			1.13%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	978,242	1,052,115	898,717	205,103	-	-	(1,177,694)
2025	149,012	197,873	165,729	40,850	0	0	(255,441)
2026	156,933	203,111	170,458	41,684	0	0	(258,320)
2027	165,113	208,487	175,321	42,535	0	0	(261,231)
2028	173,558	214,006	180,323	43,404	0	0	(264,175)
2029	182,277	219,671	185,468	44,290	0	0	(267,152)
2030	191,277	225,486	190,760	45,194	0	0	(270,163)
2031	200,567	231,454	196,203	46,117	0	0	(273,207)
2032	210,154	237,581	201,801	47,059	0	0	(276,286)
2033	220,048	243,870	207,558	48,019	0	0	(279,400)
2034	230,257	250,325	213,480	49,000	0	0	(282,548)
2035	240,790	256,951	219,571	50,000	0	0	(285,733)
2036	251,657	263,753	225,836	51,021	0	0	(288,953)
2037	262,867	270,734	232,279	52,063	0	0	(292,209)
2038	274,431	277,901	238,907	53,126	0	0	(295,502)
2039	286,358	285,257	245,723	54,210	0	0	(298,832)
2040	298,659	292,808	252,734	55,317	0	0	(302,200)
2041	311,344	300,559	259,945	56,447	0	0	(305,606)
2042	324,425	308,514	267,362	57,599	0	0	(309,050)
2043	337,913	316,681	274,990	58,775	0	0	(312,533)
2044	-	0	0	0	0	0	0
2045	-	0	0	0	0	0	0
2046	-	0	0	0	0	0	0
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	5,445,883	5,857,137	5,003,166	1,141,813	-	-	(6,556,233)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Hines PB CC 3	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2045						
Cost @ 2025 \$'s	2,424,785	3,887,512	3,198,450	1,001,463	-	-	(5,662,640)
Future 1st Year Expense	6,569,168	6,545,942	5,639,066	1,500,023	-	-	(7,115,863)
Future 2nd Year Expense	-						
Amount to Accrue	5,618,426	5,598,562	4,822,936	1,282,928	-	-	(6,085,999)
PV of Amount to Accrue	1,949,747	3,239,374	2,659,075	839,394			(4,788,096)
Capital Recovery Years	21						
Compounded Inflation		2.64%	2.88%	2.04%			1.15%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	950,742	947,380	816,130	217,095	-	-	(1,029,864)
2025	164,993	202,916	170,442	49,546	0	0	(257,911)
2026	173,299	208,272	175,344	50,557	0	0	(260,874)
2027	181,874	213,770	180,386	51,589	0	0	(263,871)
2028	190,726	219,412	185,574	52,641	0	0	(266,902)
2029	199,862	225,204	190,911	53,716	0	0	(269,968)
2030	209,292	231,148	196,401	54,812	0	0	(273,069)
2031	219,023	237,250	202,049	55,930	0	0	(276,206)
2032	229,065	243,512	207,860	57,071	0	0	(279,379)
2033	239,426	249,940	213,837	58,236	0	0	(282,588)
2034	250,115	256,538	219,987	59,424	0	0	(285,834)
2035	261,142	263,309	226,314	60,637	0	0	(289,118)
2036	272,517	270,260	232,822	61,875	0	0	(292,439)
2037	284,250	277,393	239,518	63,137	0	0	(295,798)
2038	296,351	284,715	246,406	64,426	0	0	(299,196)
2039	308,830	292,231	253,492	65,740	0	0	(302,633)
2040	321,699	299,945	260,782	67,082	0	0	(306,109)
2041	334,969	307,862	268,282	68,451	0	0	(309,626)
2042	348,650	315,988	275,997	69,847	0	0	(313,182)
2043	362,756	324,329	283,934	71,273	0	0	(316,780)
2044	377,298	332,890	292,100	72,727	0	0	(320,419)
2045	392,289	341,677	300,500	74,211	0	0	(324,100)
2046	-	0	0	0	0	0	0
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	6,569,168	6,545,942	5,639,066	1,500,023	-	-	(7,115,863)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Hines PB 4	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2047						
Cost @ 2025 \$'s	109,863,967	94,239,983	5,204,224	1,482,165	17,138,117	(1,556,371)	(6,644,151)
Future 1st Year Expense	67,007,204	55,801,312	3,253,414	771,673	10,713,872	(670,538)	(2,862,529)
Future 2nd Year Expense	68,703,071	57,140,286	3,342,401	784,946	11,006,916	(677,828)	(2,893,650)
Future 3rd Year Expense	70,675,742	58,711,056	3,444,307	800,809	11,342,505	(687,594)	(2,935,341)
Amount to Accrue	201,516,925	167,602,997	9,803,254	2,301,811	32,283,258	(1,987,927)	(8,486,468)
PV of Amount to Accrue	104,222,914	89,542,537	4,931,912	1,416,990	16,241,360	(1,501,211)	(6,408,674)
Capital Recovery Years	23						
Compounded Inflation		2.76%	3.03%	2.13%	3.03%	1.23%	1.23%
Ending Balance of Reserve							
Acc Reserve (12/31/23 projected)	4,869,092	4,049,657	236,868	55,617	780,035	(48,033)	(205,052)
2025	6,285,789	5,312,165	300,926	78,583	990,985	(75,322)	(321,549)
2026	6,468,538	5,458,944	310,050	80,258	1,021,032	(76,247)	(325,499)
2027	6,656,505	5,609,778	319,451	81,969	1,051,989	(77,184)	(329,498)
2028	6,849,840	5,764,780	329,136	83,716	1,083,885	(78,132)	(333,546)
2029	7,048,695	5,924,065	339,116	85,501	1,116,748	(79,092)	(337,643)
2030	7,253,225	6,087,751	349,398	87,324	1,150,607	(80,063)	(341,791)
2031	7,463,593	6,255,960	359,991	89,185	1,185,493	(81,047)	(345,990)
2032	7,679,963	6,428,816	370,906	91,087	1,221,437	(82,043)	(350,240)
2033	7,902,506	6,606,449	382,152	93,028	1,258,470	(83,050)	(354,542)
2034	8,131,397	6,788,989	393,738	95,012	1,296,626	(84,071)	(358,898)
2035	8,366,817	6,976,574	405,676	97,037	1,335,940	(85,103)	(363,307)
2036	8,608,950	7,169,341	417,976	99,106	1,376,445	(86,149)	(367,770)
2037	8,857,986	7,367,435	430,649	101,218	1,418,178	(87,207)	(372,287)
2038	9,114,122	7,571,002	443,706	103,376	1,461,176	(88,278)	(376,861)
2039	9,377,559	7,780,194	457,159	105,580	1,505,479	(89,363)	(381,490)
2040	9,648,504	7,995,166	471,020	107,831	1,551,124	(90,461)	(386,177)
2041	9,927,170	8,216,078	485,301	110,130	1,598,154	(91,572)	(390,921)
2042	10,213,776	8,443,094	500,015	112,477	1,646,609	(92,697)	(395,723)
2043	10,508,547	8,676,382	515,176	114,875	1,696,533	(93,835)	(400,584)
2044	10,811,714	8,916,116	530,796	117,324	1,747,972	(94,988)	(405,505)
2045	11,123,517	9,162,475	546,889	119,825	1,800,969	(96,155)	(410,486)
2046	11,444,199	9,415,640	563,471	122,380	1,855,574	(97,336)	(415,529)
2047	11,774,013	9,675,801	580,555	124,988	1,911,834	(98,532)	(420,634)
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	206,386,017	171,652,654	10,040,122	2,357,428	33,063,293	(2,035,960)	(8,691,520)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Intercession City 1-6	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2034						
Cost @ 2025 \$'s	839,321	1,761,099	1,465,405	50,885	-	-	(2,438,068)
Future 1st Year Expense	1,522,805	2,263,578	1,873,497	61,200	-	-	(2,675,470)
Future 2nd Year Expense	-						
Amount to Accrue	760,830	1,130,937	936,044	30,577	-	-	(1,336,728)
PV of Amount to Accrue	387,424	855,686	712,436	24,907			(1,205,605)
Capital Recovery Years	10						
Compounded Inflation		2.83%	2.77%	2.07%			1.04%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	761,975	1,132,641	937,453	30,623	-	-	(1,338,742)
2025	57,201	99,435	82,530	2,783	0	0	(127,548)
2026	61,031	102,247	84,814	2,841	0	0	(128,872)
2027	64,991	105,139	87,161	2,900	0	0	(130,210)
2028	69,085	108,113	89,573	2,960	0	0	(131,561)
2029	73,318	111,171	92,052	3,021	0	0	(132,926)
2030	77,693	114,315	94,600	3,084	0	0	(134,306)
2031	82,214	117,548	97,218	3,148	0	0	(135,699)
2032	86,886	120,872	99,908	3,213	0	0	(137,108)
2033	91,713	124,291	102,673	3,280	0	0	(138,531)
2034	96,699	127,806	105,514	3,348	0	0	(139,968)
2035	-	0	0	0	0	0	0
2036	-	0	0	0	0	0	0
2037	-	0	0	0	0	0	0
2038	-	0	0	0	0	0	0
2039	-	0	0	0	0	0	0
2040	-	0	0	0	0	0	0
2041	-	0	0	0	0	0	0
2042	-	0	0	0	0	0	0
2043	-	0	0	0	0	0	0
2044	-	0	0	0	0	0	0
2045	-	0	0	0	0	0	0
2046	-	0	0	0	0	0	0
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	1,522,805	2,263,578	1,873,497	61,200	-	-	(2,675,470)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Intercession City 7-10	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2038						
Cost @ 2025 \$'s	667,924	1,802,912	1,496,952	51,968	-	-	(2,683,908)
Future 1st Year Expense	1,671,636	2,544,672	2,127,926	67,617	-	-	(3,068,579)
Future 2nd Year Expense	-						
Amount to Accrue	611,856	931,407	778,869	24,749	-	-	(1,123,169)
PV of Amount to Accrue	222,275	642,644	533,293	18,640			(972,301)
Capital Recovery Years	14						
Compounded Inflation		2.69%	2.74%	2.05%			1.04%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	1,059,780	1,613,265	1,349,057	42,868	-	-	(1,945,410)
2025	28,646	55,681	46,385	1,545	0	0	(74,965)
2026	30,669	57,177	47,658	1,576	0	0	(75,741)
2027	32,760	58,712	48,965	1,608	0	0	(76,526)
2028	34,920	60,290	50,307	1,641	0	0	(77,318)
2029	37,152	61,909	51,687	1,675	0	0	(78,119)
2030	39,458	63,572	53,105	1,709	0	0	(78,928)
2031	41,840	65,280	54,561	1,744	0	0	(79,745)
2032	44,299	67,033	56,057	1,780	0	0	(80,571)
2033	46,839	68,834	57,595	1,816	0	0	(81,406)
2034	49,462	70,683	59,174	1,853	0	0	(82,249)
2035	52,169	72,582	60,797	1,891	0	0	(83,100)
2036	54,965	74,531	62,464	1,930	0	0	(83,961)
2037	57,850	76,533	64,177	1,969	0	0	(84,831)
2038	60,827	78,589	65,937	2,010	0	0	(85,709)
2039	-	0	0	0	0	0	0
2040	-	0	0	0	0	0	0
2041	-	0	0	0	0	0	0
2042	-	0	0	0	0	0	0
2043	-	0	0	0	0	0	0
2044	-	0	0	0	0	0	0
2045	-	0	0	0	0	0	0
2046	-	0	0	0	0	0	0
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	1,671,636	2,544,672	2,127,926	67,617	-	-	(3,068,579)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Intercession City 11	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2042						
Cost @ 2025 \$'s	328,511	678,637	562,756	20,571	-	-	(933,453)
Future 1st Year Expense	868,787	1,059,129	904,877	29,002	-	-	(1,124,221)
Future 2nd Year Expense	-						
Amount to Accrue	581,197	708,531	605,340	19,402	-	-	(752,076)
PV of Amount to Accrue	204,179	442,258	366,097	13,486			(617,663)
Capital Recovery Years	18						
Compounded Inflation		2.65%	2.83%	2.04%			1.10%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	287,590	350,598	299,537	9,600	-	-	(372,145)
2025	20,356	31,220	26,245	903	0	0	(38,011)
2026	21,528	32,048	26,988	921	0	0	(38,429)
2027	22,739	32,898	27,753	940	0	0	(38,852)
2028	23,990	33,771	28,539	959	0	0	(39,279)
2029	25,282	34,667	29,348	979	0	0	(39,711)
2030	26,617	35,587	30,179	999	0	0	(40,148)
2031	27,995	36,531	31,034	1,019	0	0	(40,589)
2032	29,417	37,500	31,913	1,040	0	0	(41,036)
2033	30,886	38,495	32,818	1,061	0	0	(41,487)
2034	32,403	39,516	33,747	1,083	0	0	(41,944)
2035	33,968	40,564	34,704	1,105	0	0	(42,405)
2036	35,583	41,640	35,687	1,128	0	0	(42,871)
2037	37,251	42,745	36,698	1,151	0	0	(43,343)
2038	38,971	43,879	37,738	1,174	0	0	(43,819)
2039	40,746	45,043	38,807	1,198	0	0	(44,301)
2040	42,578	46,238	39,906	1,222	0	0	(44,789)
2041	44,468	47,465	41,037	1,247	0	0	(45,281)
2042	46,417	48,724	42,200	1,273	0	0	(45,779)
2043	-	0	0	0	0	0	0
2044	-	0	0	0	0	0	0
2045	-	0	0	0	0	0	0
2046	-	0	0	0	0	0	0
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	868,787	1,059,129	904,877	29,002	-	-	(1,124,221)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Intercession City 12-14	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2045						
Cost @ 2025 \$'s	12,370,999	7,647,659	2,881,964	169,978	4,987,466	(1,132,158)	(2,183,910)
Future 1st Year Expense	22,839,231	12,877,423	5,081,081	254,598	8,793,212	(1,422,708)	(2,744,375)
Future 2nd Year Expense	-						
Amount to Accrue	17,567,325	9,904,969	3,908,232	195,830	6,763,503	(1,094,309)	(2,110,900)
PV of Amount to Accrue	9,221,308	5,731,096	2,154,762	128,128	3,728,986	(860,936)	(1,660,728)
Capital Recovery Years	21						
Compounded Inflation		2.64%	2.88%	2.04%	2.88%	1.15%	1.15%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	5,271,906	2,972,454	1,172,849	58,768	2,029,709	(328,399)	(633,475)
2025	607,870	358,998	138,117	7,563	239,022	(46,374)	(89,455)
2026	626,786	368,474	142,089	7,717	245,895	(46,907)	(90,483)
2027	646,249	378,201	146,175	7,875	252,967	(47,446)	(91,522)
2028	666,275	388,184	150,378	8,035	260,242	(47,991)	(92,574)
2029	686,880	398,430	154,703	8,199	267,726	(48,542)	(93,637)
2030	708,079	408,947	159,152	8,367	275,425	(49,100)	(94,713)
2031	729,890	419,742	163,729	8,537	283,346	(49,664)	(95,801)
2032	752,330	430,822	168,438	8,712	291,495	(50,234)	(96,901)
2033	775,417	442,194	173,282	8,889	299,878	(50,811)	(98,014)
2034	799,168	453,866	178,265	9,071	308,502	(51,395)	(99,140)
2035	823,603	465,846	183,392	9,256	317,374	(51,986)	(100,279)
2036	848,740	478,143	188,666	9,445	326,501	(52,583)	(101,431)
2037	874,600	490,764	194,091	9,637	335,890	(53,187)	(102,596)
2038	901,203	503,718	199,673	9,834	345,550	(53,798)	(103,775)
2039	928,570	517,014	205,415	10,035	355,487	(54,416)	(104,967)
2040	956,721	530,662	211,323	10,240	365,711	(55,041)	(106,173)
2041	985,680	544,669	217,400	10,449	376,228	(55,673)	(107,392)
2042	1,015,469	559,046	223,652	10,662	387,048	(56,313)	(108,626)
2043	1,046,112	573,803	230,084	10,879	398,179	(56,959)	(109,874)
2044	1,077,631	588,949	236,701	11,101	409,629	(57,614)	(111,136)
2045	1,110,053	604,495	243,508	11,328	421,410	(58,276)	(112,412)
2046	-	0	0	0	0	0	0
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	22,839,231	12,877,423	5,081,081	254,598	8,793,212	(1,422,708)	(2,744,375)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Osceola Solar	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2046						
Cost @ 2025 \$'s	714,403	479,860	363,298	27,067	-	-	(155,822)
Future 1st Year Expense	1,331,815	828,852	659,908	41,355	-	-	(198,300)
Future 2nd Year Expense	-						
Amount to Accrue	1,244,329	774,405	616,559	38,638	-	-	(185,274)
PV of Amount to Accrue	647,601	436,820	329,921	24,784			(143,924)
Capital Recovery Years	22						
Compounded Inflation		2.64%	2.88%	2.04%			1.15%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	87,486	54,447	43,349	2,717	-	-	(13,026)
2025	40,845	26,422	20,460	1,409	0	0	(7,445)
2026	42,075	27,118	21,050	1,438	0	0	(7,531)
2027	43,339	27,833	21,657	1,467	0	0	(7,618)
2028	44,639	28,567	22,281	1,497	0	0	(7,706)
2029	45,976	29,321	22,923	1,528	0	0	(7,795)
2030	47,352	30,094	23,584	1,559	0	0	(7,885)
2031	48,766	30,887	24,264	1,591	0	0	(7,976)
2032	50,220	31,702	24,964	1,623	0	0	(8,068)
2033	51,716	32,537	25,684	1,656	0	0	(8,162)
2034	53,254	33,395	26,424	1,690	0	0	(8,256)
2035	54,835	34,276	27,186	1,724	0	0	(8,351)
2036	56,461	35,180	27,970	1,760	0	0	(8,448)
2037	58,134	36,107	28,776	1,796	0	0	(8,545)
2038	59,853	37,059	29,606	1,832	0	0	(8,644)
2039	61,622	38,037	30,459	1,869	0	0	(8,744)
2040	63,440	39,040	31,337	1,908	0	0	(8,845)
2041	65,310	40,069	32,241	1,947	0	0	(8,947)
2042	67,232	41,125	33,170	1,986	0	0	(9,050)
2043	69,209	42,210	34,127	2,027	0	0	(9,154)
2044	71,241	43,323	35,110	2,068	0	0	(9,260)
2045	73,331	44,465	36,123	2,110	0	0	(9,367)
2046	75,480	45,638	37,164	2,153	0	0	(9,475)
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	1,331,815	828,852	659,908	41,355	-	-	(198,300)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Osprey Station	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2044						
Cost @ 2025 \$'s	7,513,300	6,522,834	5,032,242	318,303	3,235,085	(293,899)	(7,301,265)
Future 1st Year Expense	15,896,380	10,708,011	8,610,513	467,359	5,535,454	(364,704)	(9,060,253)
Future 2nd Year Expense	-						
Amount to Accrue	14,429,104	9,719,635	7,815,741	424,221	5,024,518	(331,041)	(8,223,969)
PV of Amount to Accrue	6,530,262	5,768,293	4,440,434	283,141	2,854,628	(263,758)	(6,552,476)
Capital Recovery Years	20						
Compounded Inflation		2.64%	2.87%	2.04%	2.87%	1.14%	1.14%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	1,467,276	988,376	794,772	43,138	510,936	(33,663)	(836,284)
2025	493,608	375,043	294,816	17,386	189,529	(14,827)	(368,340)
2026	513,386	384,956	303,270	17,741	194,963	(14,996)	(372,548)
2027	533,781	395,131	311,965	18,104	200,554	(15,168)	(376,805)
2028	554,812	405,575	320,910	18,473	206,304	(15,341)	(381,110)
2029	576,496	416,295	330,111	18,851	212,219	(15,516)	(385,464)
2030	598,853	427,298	339,577	19,236	218,304	(15,693)	(389,868)
2031	621,903	438,593	349,313	19,628	224,564	(15,873)	(394,323)
2032	645,664	450,186	359,329	20,029	231,002	(16,054)	(398,828)
2033	670,159	462,085	369,632	20,438	237,626	(16,238)	(403,385)
2034	695,408	474,299	380,230	20,856	244,439	(16,423)	(407,993)
2035	721,432	486,835	391,133	21,282	251,448	(16,611)	(412,655)
2036	748,255	499,703	402,348	21,716	258,658	(16,800)	(417,370)
2037	775,899	512,911	413,884	22,160	266,074	(16,992)	(422,138)
2038	804,387	526,468	425,751	22,612	273,703	(17,187)	(426,961)
2039	833,746	540,384	437,959	23,074	281,551	(17,383)	(431,839)
2040	863,998	554,667	450,516	23,545	289,624	(17,582)	(436,773)
2041	895,170	569,328	463,434	24,026	297,928	(17,782)	(441,763)
2042	927,289	584,377	476,721	24,517	306,471	(17,986)	(446,811)
2043	960,382	599,823	490,390	25,017	315,258	(18,191)	(451,916)
2044	994,476	615,677	504,451	25,528	324,297	(18,399)	(457,079)
2045	-	0	0	0	0	0	0
2046	-	0	0	0	0	0	0
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	15,896,380	10,708,011	8,610,513	467,359	5,535,454	(364,704)	(9,060,253)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Perry Solar	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2046						
Cost @ 2025 \$'s	896,632	712,472	442,674	27,067	-	-	(285,581)
Future 1st Year Expense	1,712,648	1,230,637	804,089	41,355	-	-	(363,433)
Future 2nd Year Expense	-						
Amount to Accrue	1,601,444	1,150,731	751,879	38,670	-	-	(339,835)
PV of Amount to Accrue	812,240	649,095	402,331	24,804			(263,990)
Capital Recovery Years	22						
Compounded Inflation		2.64%	2.88%	2.04%			1.15%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	111,204	79,906	52,210	2,685	-	-	(23,598)
2025	51,965	39,261	24,950	1,410	0	0	(13,657)
2026	53,591	40,297	25,670	1,439	0	0	(13,814)
2027	55,264	41,359	26,410	1,469	0	0	(13,974)
2028	56,984	42,450	27,171	1,498	0	0	(14,135)
2029	58,754	43,569	27,955	1,529	0	0	(14,298)
2030	60,575	44,718	28,760	1,560	0	0	(14,464)
2031	62,448	45,897	29,590	1,592	0	0	(14,631)
2032	64,375	47,107	30,443	1,624	0	0	(14,799)
2033	66,357	48,349	31,320	1,658	0	0	(14,970)
2034	68,396	49,624	32,223	1,691	0	0	(15,143)
2035	70,493	50,933	33,152	1,726	0	0	(15,318)
2036	72,650	52,276	34,108	1,761	0	0	(15,495)
2037	74,869	53,654	35,092	1,797	0	0	(15,674)
2038	77,151	55,069	36,103	1,834	0	0	(15,855)
2039	79,498	56,521	37,144	1,871	0	0	(16,038)
2040	81,912	58,011	38,215	1,909	0	0	(16,223)
2041	84,395	59,541	39,317	1,948	0	0	(16,410)
2042	86,949	61,111	40,450	1,988	0	0	(16,600)
2043	89,575	62,722	41,617	2,028	0	0	(16,791)
2044	92,277	64,376	42,816	2,070	0	0	(16,985)
2045	95,055	66,073	44,051	2,112	0	0	(17,181)
2046	97,911	67,815	45,321	2,155	0	0	(17,380)
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	1,712,648	1,230,637	804,089	41,355	-	-	(363,433)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Suwannee Solar	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2047						
Cost @ 2025 \$'s	1,006,903	760,887	602,444	47,637	-	-	(404,065)
Future 1st Year Expense	2,029,550	1,348,910	1,127,596	74,257	-	-	(521,213)
Future 2nd Year Expense	-						
Amount to Accrue	1,676,752	1,114,428	931,585	61,349	-	-	(430,610)
PV of Amount to Accrue	804,796	612,472	483,739	38,570			(329,985)
Capital Recovery Years	23						
Compounded Inflation		2.64%	2.89%	2.04%			1.16%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	352,798	234,482	196,011	12,908	-	-	(90,603)
2025	50,619	35,854	29,084	2,117	0	0	(16,436)
2026	52,257	36,800	29,924	2,161	0	0	(16,627)
2027	53,943	37,770	30,789	2,205	0	0	(16,821)
2028	55,678	38,766	31,679	2,250	0	0	(17,017)
2029	57,463	39,788	32,595	2,295	0	0	(17,215)
2030	59,301	40,837	33,537	2,342	0	0	(17,415)
2031	61,192	41,914	34,506	2,390	0	0	(17,618)
2032	63,138	43,019	35,503	2,439	0	0	(17,823)
2033	65,141	44,153	36,529	2,488	0	0	(18,030)
2034	67,202	45,318	37,585	2,539	0	0	(18,240)
2035	69,322	46,512	38,671	2,591	0	0	(18,452)
2036	71,505	47,739	39,789	2,644	0	0	(18,667)
2037	73,750	48,998	40,939	2,697	0	0	(18,884)
2038	76,060	50,290	42,123	2,752	0	0	(19,104)
2039	78,437	51,616	43,340	2,809	0	0	(19,327)
2040	80,883	52,976	44,593	2,866	0	0	(19,552)
2041	83,400	54,373	45,881	2,924	0	0	(19,779)
2042	85,989	55,807	47,208	2,984	0	0	(20,009)
2043	88,653	57,279	48,572	3,045	0	0	(20,242)
2044	91,394	58,789	49,976	3,107	0	0	(20,478)
2045	94,213	60,339	51,420	3,170	0	0	(20,716)
2046	97,114	61,930	52,907	3,235	0	0	(20,957)
2047	100,098	63,563	54,436	3,301	0	0	(21,201)
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	2,029,550	1,348,910	1,127,596	74,257	-	-	(521,213)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Hamilton Solar	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2048						
Cost @ 2025 \$'s	8,954,512	7,157,952	5,313,111	326,964	-	-	(3,843,515)
Future 1st Year Expense	18,773,671	13,033,221	10,247,247	519,995	-	-	(5,026,792)
Future 2nd Year Expense	-						
Amount to Accrue	15,880,928	11,024,996	8,668,299	439,872	-	-	(4,252,238)
PV of Amount to Accrue	7,324,686	5,899,289	4,367,903	271,060			(3,213,567)
Capital Recovery Years	24						
Compounded Inflation		2.64%	2.90%	2.04%			1.17%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	2,892,743	2,008,225	1,578,948	80,123	-	-	(774,554)
2025	449,991	334,961	255,059	14,393	0	0	(154,422)
2026	464,703	343,804	262,448	14,686	0	0	(156,235)
2027	479,847	352,879	270,051	14,985	0	0	(158,068)
2028	495,436	362,195	277,874	15,290	0	0	(159,924)
2029	511,481	371,756	285,924	15,602	0	0	(161,801)
2030	527,997	381,570	294,207	15,920	0	0	(163,700)
2031	544,995	391,642	302,730	16,244	0	0	(165,622)
2032	562,491	401,981	311,500	16,575	0	0	(167,566)
2033	580,497	412,592	320,524	16,913	0	0	(169,532)
2034	599,029	423,484	329,810	17,258	0	0	(171,522)
2035	618,101	434,663	339,364	17,610	0	0	(173,536)
2036	637,728	446,137	349,195	17,968	0	0	(175,572)
2037	657,927	457,914	359,312	18,335	0	0	(177,633)
2038	678,713	470,002	369,721	18,708	0	0	(179,718)
2039	700,102	482,409	380,431	19,089	0	0	(181,828)
2040	722,112	495,144	391,452	19,478	0	0	(183,962)
2041	744,761	508,215	402,792	19,875	0	0	(186,121)
2042	768,066	521,631	414,461	20,280	0	0	(188,306)
2043	792,046	535,401	426,468	20,694	0	0	(190,516)
2044	816,719	549,534	438,822	21,115	0	0	(192,752)
2045	842,106	564,041	451,535	21,545	0	0	(195,015)
2046	868,227	578,930	464,616	21,985	0	0	(197,304)
2047	895,101	594,213	478,075	22,432	0	0	(199,620)
2048	922,751	609,899	491,925	22,890	0	0	(201,963)
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	18,773,671	13,033,221	10,247,247	519,995	-	-	(5,026,792)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Lake Placid Solar	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2049						
Cost @ 2025 \$'s	9,023,121	5,837,210	4,737,126	508,851	-	-	(2,060,066)
Future 1st Year Expense	18,428,016	10,920,582	9,414,919	825,618	-	-	(2,733,103)
Future 2nd Year Expense	-						
Amount to Accrue	16,317,811	9,670,058	8,336,810	731,076	-	-	(2,420,133)
PV of Amount to Accrue	7,750,736	5,035,628	4,076,327	441,587			(1,802,805)
Capital Recovery Years	25						
Compounded Inflation		2.64%	2.90%	2.04%			1.18%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	2,110,205	1,250,524	1,078,109	94,542	-	-	(312,970)
2025	448,399	277,846	231,579	22,717	0	0	(83,743)
2026	461,940	285,193	238,303	23,179	0	0	(84,735)
2027	475,869	292,735	245,221	23,652	0	0	(85,739)
2028	490,195	300,476	252,341	24,133	0	0	(86,755)
2029	504,930	308,421	259,667	24,625	0	0	(87,783)
2030	520,087	316,577	267,206	25,127	0	0	(88,823)
2031	535,675	324,948	274,963	25,639	0	0	(89,875)
2032	551,708	333,541	282,946	26,161	0	0	(90,940)
2033	568,198	342,361	291,161	26,694	0	0	(92,018)
2034	585,158	351,414	299,614	27,237	0	0	(93,108)
2035	602,601	360,707	308,313	27,792	0	0	(94,211)
2036	620,540	370,245	317,264	28,358	0	0	(95,327)
2037	638,990	380,036	326,475	28,936	0	0	(96,457)
2038	657,965	390,085	335,954	29,526	0	0	(97,600)
2039	677,479	400,400	345,708	30,127	0	0	(98,756)
2040	697,547	410,988	355,744	30,741	0	0	(99,926)
2041	718,185	421,856	366,073	31,367	0	0	(101,110)
2042	739,410	433,011	376,701	32,006	0	0	(102,309)
2043	761,236	444,462	387,638	32,658	0	0	(103,521)
2044	783,682	456,215	398,892	33,323	0	0	(104,747)
2045	806,765	468,279	410,473	34,002	0	0	(105,988)
2046	830,502	480,662	422,390	34,695	0	0	(107,244)
2047	854,911	493,372	434,653	35,401	0	0	(108,515)
2048	880,012	506,418	447,272	36,122	0	0	(109,801)
2049	905,824	519,810	460,258	36,858	0	0	(111,102)
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	18,428,016	10,920,582	9,414,919	825,618	-	-	(2,733,103)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Trenton Solar	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2049						
Cost @ 2025 \$'s	8,816,226	6,567,178	5,065,824	506,686	-	-	(3,323,462)
Future 1st Year Expense	18,767,291	12,286,247	10,068,198	822,105	-	-	(4,409,259)
Future 2nd Year Expense	-						
Amount to Accrue	16,013,604	10,483,511	8,590,911	701,479	-	-	(3,762,297)
PV of Amount to Accrue	7,280,900	5,459,228	4,200,571	423,710			(2,802,610)
Capital Recovery Years	25						
Compounded Inflation		2.64%	2.90%	2.04%			1.18%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	2,753,687	1,802,736	1,477,287	120,626	-	-	(646,962)
2025	431,469	301,219	238,638	21,797	0	0	(130,185)
2026	445,264	309,184	245,566	22,241	0	0	(131,727)
2027	459,461	317,360	252,695	22,694	0	0	(133,288)
2028	474,073	325,752	260,032	23,156	0	0	(134,867)
2029	489,110	334,366	267,581	23,628	0	0	(136,465)
2030	504,585	343,208	275,350	24,109	0	0	(138,082)
2031	520,510	352,283	283,344	24,601	0	0	(139,718)
2032	536,897	361,599	291,571	25,102	0	0	(141,374)
2033	553,760	371,161	300,036	25,613	0	0	(143,049)
2034	571,113	380,975	308,747	26,135	0	0	(144,744)
2035	588,968	391,050	317,710	26,667	0	0	(146,459)
2036	607,341	401,390	326,934	27,210	0	0	(148,194)
2037	626,245	412,005	336,426	27,765	0	0	(149,950)
2038	645,696	422,899	346,194	28,330	0	0	(151,727)
2039	665,709	434,082	356,245	28,907	0	0	(153,525)
2040	686,300	445,561	366,587	29,496	0	0	(155,344)
2041	707,486	457,343	377,230	30,097	0	0	(157,185)
2042	729,282	469,437	388,183	30,710	0	0	(159,047)
2043	751,707	481,850	399,453	31,336	0	0	(160,932)
2044	774,777	494,592	411,050	31,974	0	0	(162,838)
2045	798,512	507,671	422,984	32,625	0	0	(164,768)
2046	822,929	521,095	435,264	33,290	0	0	(166,720)
2047	848,048	534,875	447,901	33,968	0	0	(168,696)
2048	873,889	549,019	460,905	34,660	0	0	(170,694)
2049	900,472	563,537	474,286	35,366	0	0	(172,717)
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	18,767,291	12,286,247	10,068,198	822,105	-	-	(4,409,259)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Debary Solar	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2049						
Cost @ 2025 \$'s	11,031,653	8,618,107	5,615,351	355,113	-	-	(3,556,918)
Future 1st Year Expense	23,140,800	16,123,241	11,160,369	576,176	-	-	(4,718,986)
Future 2nd Year Expense	-						
Amount to Accrue	21,459,578	14,951,857	10,349,547	534,316	-	-	(4,376,143)
PV of Amount to Accrue	9,909,423	7,786,094	5,060,466	322,739			(3,259,876)
Capital Recovery Years	25						
Compounded Inflation		2.64%	2.90%	2.04%			1.18%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	1,681,222	1,171,384	810,822	41,860	-	-	(342,843)
2025	582,272	429,606	287,489	16,603	0	0	(151,425)
2026	600,523	440,966	295,836	16,941	0	0	(153,220)
2027	619,302	452,627	304,424	17,286	0	0	(155,035)
2028	638,625	464,596	313,263	17,638	0	0	(156,872)
2029	658,506	476,881	322,358	17,998	0	0	(158,731)
2030	678,961	489,492	331,717	18,364	0	0	(160,611)
2031	700,006	502,435	341,347	18,738	0	0	(162,515)
2032	721,659	515,722	351,258	19,120	0	0	(164,440)
2033	743,935	529,359	361,456	19,509	0	0	(166,389)
2034	766,854	543,357	371,950	19,907	0	0	(168,360)
2035	790,431	557,725	382,748	20,312	0	0	(170,355)
2036	814,687	572,473	393,861	20,726	0	0	(172,373)
2037	839,640	587,612	405,296	21,148	0	0	(174,416)
2038	865,309	603,150	417,062	21,579	0	0	(176,482)
2039	891,716	619,099	429,171	22,019	0	0	(178,574)
2040	918,879	635,471	441,631	22,467	0	0	(180,689)
2041	946,822	652,275	454,453	22,925	0	0	(182,830)
2042	975,565	669,523	467,647	23,392	0	0	(184,997)
2043	1,005,131	687,227	481,224	23,868	0	0	(187,189)
2044	1,035,543	705,400	495,195	24,355	0	0	(189,407)
2045	1,066,825	724,053	509,572	24,851	0	0	(191,651)
2046	1,099,002	743,200	524,367	25,357	0	0	(193,922)
2047	1,132,097	762,853	539,590	25,873	0	0	(196,219)
2048	1,166,137	783,025	555,256	26,401	0	0	(198,544)
2049	1,201,149	803,731	571,377	26,938	0	0	(200,897)
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	23,140,800	16,123,241	11,160,369	576,176	-	-	(4,718,986)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Columbia Solar	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2050						
Cost @ 2025 \$'s	8,460,668	6,243,787	4,929,460	402,751	-	-	(3,115,330)
Future 1st Year Expense	18,575,082	12,005,058	10,097,502	666,607	-	-	(4,194,085)
Future 2nd Year Expense	-						
Amount to Accrue	15,896,483	10,273,882	8,641,403	570,480	-	-	(3,589,282)
PV of Amount to Accrue	7,008,053	5,205,491	4,099,332	337,795			(2,634,566)
Capital Recovery Years	26						
Compounded Inflation		2.65%	2.91%	2.04%			1.20%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	2,678,599	1,731,176	1,456,099	96,127	-	-	(604,803)
2025	404,855	279,565	226,935	16,862	0	0	(118,506)
2026	417,791	286,972	233,538	17,205	0	0	(119,924)
2027	431,105	294,575	240,334	17,555	0	0	(121,359)
2028	444,808	302,380	247,327	17,913	0	0	(122,811)
2029	458,911	310,391	254,523	18,277	0	0	(124,280)
2030	473,426	318,615	261,929	18,649	0	0	(125,767)
2031	488,364	327,056	269,551	19,029	0	0	(127,272)
2032	503,738	335,722	277,394	19,417	0	0	(128,795)
2033	519,558	344,616	285,466	19,812	0	0	(130,336)
2034	535,839	353,747	293,772	20,215	0	0	(131,895)
2035	552,593	363,119	302,320	20,627	0	0	(133,473)
2036	569,833	372,740	311,117	21,047	0	0	(135,070)
2037	587,574	382,615	320,170	21,475	0	0	(136,686)
2038	605,829	392,753	329,486	21,913	0	0	(138,322)
2039	624,614	403,159	339,073	22,359	0	0	(139,977)
2040	643,942	413,840	348,939	22,814	0	0	(141,651)
2041	663,829	424,805	359,093	23,278	0	0	(143,346)
2042	684,292	436,060	369,541	23,752	0	0	(145,061)
2043	705,346	447,613	380,294	24,236	0	0	(146,797)
2044	727,008	459,472	391,360	24,729	0	0	(148,553)
2045	749,295	471,646	402,748	25,233	0	0	(150,331)
2046	772,225	484,142	414,467	25,747	0	0	(152,129)
2047	795,816	496,969	426,527	26,271	0	0	(153,950)
2048	820,087	510,136	438,937	26,806	0	0	(155,791)
2049	845,057	523,651	451,710	27,351	0	0	(157,655)
2050	870,745	537,525	464,853	27,908	0	0	(159,542)
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	18,575,082	12,005,058	10,097,502	666,607	-	-	(4,194,085)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Twin River Solar	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2051						
Cost @ 2025 \$'s	12,058,011	8,656,509	5,655,039	369,188	-	-	(2,622,725)
Future 1st Year Expense	26,082,652	17,103,208	11,940,487	623,292	-	-	(3,584,335)
Future 2nd Year Expense	-						
Amount to Accrue	23,724,725	15,557,042	10,861,042	566,945	-	-	(3,260,304)
PV of Amount to Accrue	10,640,431	7,670,396	4,998,054	329,116			(2,357,136)
Capital Recovery Years	27						
Compounded Inflation		2.65%	2.92%	2.03%			1.21%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	2,357,927	1,546,166	1,079,445	56,347	-	-	(324,031)
2025	584,645	401,510	270,012	15,963	0	0	(102,841)
2026	602,256	412,165	277,886	16,288	0	0	(104,084)
2027	620,370	423,103	285,990	16,620	0	0	(105,342)
2028	639,003	434,330	294,331	16,958	0	0	(106,615)
2029	658,169	445,856	302,914	17,303	0	0	(107,904)
2030	677,882	457,687	311,748	17,655	0	0	(109,208)
2031	698,158	469,833	320,839	18,014	0	0	(110,528)
2032	719,013	482,301	330,196	18,381	0	0	(111,864)
2033	740,463	495,099	339,825	18,755	0	0	(113,216)
2034	762,525	508,237	349,736	19,136	0	0	(114,584)
2035	785,216	521,724	359,935	19,525	0	0	(115,969)
2036	808,553	535,569	370,432	19,923	0	0	(117,371)
2037	832,555	549,781	381,235	20,328	0	0	(118,789)
2038	857,240	564,370	392,352	20,742	0	0	(120,225)
2039	882,627	579,347	403,795	21,164	0	0	(121,678)
2040	908,737	594,721	415,570	21,594	0	0	(123,149)
2041	935,589	610,503	427,690	22,034	0	0	(124,637)
2042	963,204	626,703	440,162	22,482	0	0	(126,143)
2043	991,604	643,334	452,999	22,940	0	0	(127,668)
2044	1,020,810	660,406	466,209	23,406	0	0	(129,211)
2045	1,050,846	677,931	479,805	23,883	0	0	(130,773)
2046	1,081,733	695,920	493,798	24,368	0	0	(132,353)
2047	1,113,497	714,388	508,198	24,864	0	0	(133,953)
2048	1,146,162	733,345	523,019	25,370	0	0	(135,572)
2049	1,179,753	752,806	538,272	25,886	0	0	(137,211)
2050	1,214,296	772,782	553,969	26,413	0	0	(138,869)
2051	1,249,817	793,289	570,124	26,951	0	0	(140,547)
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	26,082,652	17,103,208	11,940,487	623,292	-	-	(3,584,335)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Santa Fe Solar	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2051						
Cost @ 2025 \$'s	8,073,561	6,159,610	4,332,104	381,097	-	-	(2,799,250)
Future 1st Year Expense	18,134,884	12,169,928	9,147,140	643,398	-	-	(3,825,582)
Future 2nd Year Expense	-						
Amount to Accrue	15,771,134	10,583,667	7,954,877	559,536	-	-	(3,326,945)
PV of Amount to Accrue	6,798,462	5,218,275	3,660,690	324,815			(2,405,317)
Capital Recovery Years	27						
Compounded Inflation		2.65%	2.92%	2.03%			1.21%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	2,363,750	1,586,261	1,192,263	83,862	-	-	(498,637)
2025	381,728	273,153	197,763	15,755	0	0	(104,943)
2026	393,796	280,402	203,530	16,075	0	0	(106,212)
2027	406,215	287,842	209,466	16,402	0	0	(107,495)
2028	418,997	295,481	215,575	16,736	0	0	(108,794)
2029	432,150	303,322	221,861	17,077	0	0	(110,109)
2030	445,686	311,371	228,331	17,424	0	0	(111,440)
2031	459,615	319,634	234,990	17,779	0	0	(112,787)
2032	473,949	328,116	241,843	18,140	0	0	(114,150)
2033	488,698	336,823	248,896	18,509	0	0	(115,530)
2034	503,875	345,761	256,155	18,886	0	0	(116,926)
2035	519,492	354,936	263,625	19,270	0	0	(118,339)
2036	535,560	364,355	271,313	19,662	0	0	(119,770)
2037	552,094	374,024	279,225	20,062	0	0	(121,217)
2038	569,105	383,949	287,368	20,471	0	0	(122,682)
2039	586,608	394,138	295,748	20,887	0	0	(124,165)
2040	604,616	404,597	304,373	21,312	0	0	(125,666)
2041	623,144	415,333	313,250	21,746	0	0	(127,185)
2042	642,206	426,355	322,385	22,188	0	0	(128,722)
2043	661,817	437,669	331,787	22,640	0	0	(130,278)
2044	681,994	449,283	341,462	23,100	0	0	(131,852)
2045	702,750	461,205	351,420	23,570	0	0	(133,446)
2046	724,104	473,444	361,669	24,050	0	0	(135,059)
2047	746,072	486,008	372,216	24,539	0	0	(136,691)
2048	768,671	498,905	383,071	25,039	0	0	(138,343)
2049	791,919	512,144	394,242	25,548	0	0	(140,015)
2050	815,835	525,734	405,740	26,068	0	0	(141,707)
2051	840,436	539,686	417,572	26,598	0	0	(143,420)
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	18,134,884	12,169,928	9,147,140	643,398	-	-	(3,825,582)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Duette Solar	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2051						
Cost @ 2025 \$'s	7,695,006	6,041,764	4,728,985	317,220	-	-	(3,392,963)
Future 1st Year Expense	17,820,816	11,937,092	9,985,145	535,556	-	-	(4,636,977)
Future 2nd Year Expense	-						
Amount to Accrue	15,663,611	10,492,110	8,776,446	470,727	-	-	(4,075,672)
PV of Amount to Accrue	6,538,523	5,173,133	4,038,761	273,261			(2,946,632)
Capital Recovery Years	27						
Compounded Inflation		2.65%	2.92%	2.03%			1.21%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	2,157,205	1,444,982	1,208,699	64,829	-	-	(561,305)
2025	373,671	270,790	218,188	13,254	0	0	(128,561)
2026	385,936	277,976	224,551	13,524	0	0	(130,114)
2027	398,564	285,352	231,099	13,799	0	0	(131,687)
2028	411,565	292,925	237,839	14,080	0	0	(133,279)
2029	424,949	300,698	244,775	14,366	0	0	(134,889)
2030	438,729	308,677	251,913	14,659	0	0	(136,520)
2031	452,915	316,869	259,260	14,957	0	0	(138,170)
2032	467,519	325,277	266,820	15,261	0	0	(139,840)
2033	482,552	333,909	274,602	15,572	0	0	(141,530)
2034	498,028	342,770	282,610	15,888	0	0	(143,240)
2035	513,957	351,866	290,851	16,212	0	0	(144,972)
2036	530,354	361,203	299,334	16,542	0	0	(146,724)
2037	547,232	370,788	308,063	16,878	0	0	(148,497)
2038	564,604	380,627	317,047	17,222	0	0	(150,292)
2039	582,485	390,728	326,293	17,572	0	0	(152,108)
2040	600,888	401,097	335,809	17,930	0	0	(153,947)
2041	619,829	411,740	345,602	18,294	0	0	(155,808)
2042	639,323	422,666	355,680	18,667	0	0	(157,691)
2043	659,386	433,883	366,053	19,046	0	0	(159,597)
2044	680,033	445,396	376,728	19,434	0	0	(161,525)
2045	701,282	457,216	387,715	19,829	0	0	(163,478)
2046	723,149	469,349	399,022	20,233	0	0	(165,454)
2047	745,653	481,803	410,658	20,645	0	0	(167,453)
2048	768,810	494,589	422,634	21,065	0	0	(169,477)
2049	792,640	507,713	434,959	21,493	0	0	(171,525)
2050	817,162	521,186	447,644	21,930	0	0	(173,599)
2051	842,395	535,017	460,698	22,377	0	0	(175,697)
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	17,820,816	11,937,092	9,985,145	535,556	-	-	(4,636,977)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Charlie Creek Solar	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2052						
Cost @ 2025 \$'s	8,637,326	6,970,673	4,234,410	311,807	-	-	(2,879,564)
Future 1st Year Expense	19,907,839	14,150,609	9,215,841	536,858	-	-	(3,995,469)
Future 2nd Year Expense	-						
Amount to Accrue	17,917,055	12,735,548	8,294,257	483,172	-	-	(3,595,922)
PV of Amount to Accrue	7,528,668	6,111,226	3,702,768	275,035			(2,560,360)
Capital Recovery Years	28						
Compounded Inflation		2.66%	2.92%	2.03%			1.22%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	1,990,784	1,415,061	921,584	53,686	-	-	(399,547)
2025	412,116	312,183	195,460	12,979	0	0	(108,505)
2026	425,063	320,478	201,171	13,243	0	0	(109,829)
2027	438,385	328,993	207,050	13,512	0	0	(111,169)
2028	452,095	337,735	213,100	13,786	0	0	(112,526)
2029	466,203	346,709	219,327	14,067	0	0	(113,899)
2030	480,721	355,921	225,736	14,353	0	0	(115,289)
2031	495,659	365,378	232,333	14,644	0	0	(116,697)
2032	511,030	375,086	239,122	14,942	0	0	(118,121)
2033	526,846	385,053	246,110	15,246	0	0	(119,562)
2034	543,120	395,284	253,301	15,556	0	0	(121,021)
2035	559,864	405,787	260,703	15,872	0	0	(122,498)
2036	577,092	416,569	268,322	16,195	0	0	(123,993)
2037	594,817	427,638	276,162	16,524	0	0	(125,507)
2038	613,054	439,000	284,232	16,860	0	0	(127,038)
2039	631,817	450,665	292,538	17,202	0	0	(128,589)
2040	651,120	462,639	301,087	17,552	0	0	(130,158)
2041	670,979	474,932	309,885	17,909	0	0	(131,747)
2042	691,410	487,551	318,940	18,273	0	0	(133,355)
2043	712,429	500,506	328,260	18,644	0	0	(134,982)
2044	734,051	513,805	337,853	19,023	0	0	(136,629)
2045	756,296	527,457	347,725	19,410	0	0	(138,297)
2046	779,178	541,472	357,886	19,805	0	0	(139,985)
2047	802,718	555,859	368,344	20,207	0	0	(141,693)
2048	826,933	570,629	379,108	20,618	0	0	(143,422)
2049	851,842	585,791	390,186	21,037	0	0	(145,173)
2050	877,465	601,356	401,588	21,465	0	0	(146,945)
2051	903,821	617,334	413,323	21,901	0	0	(148,738)
2052	930,932	633,738	425,401	22,346	0	0	(150,553)
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	19,907,839	14,150,609	9,215,841	536,858	-	-	(3,995,469)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Bay Ranch Solar	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2053						
Cost @ 2025 \$'s	9,197,445	7,407,840	4,452,186	342,121	-	-	(3,004,702)
Future 1st Year Expense	21,806,800	15,451,036	9,987,827	600,735	-	-	(4,232,798)
Future 2nd Year Expense	-						
Amount to Accrue	20,353,013	14,420,967	9,321,972	560,686	-	-	(3,950,611)
PV of Amount to Accrue	8,314,681	6,734,820	4,037,179	312,957			(2,770,276)
Capital Recovery Years	29						
Compounded Inflation		2.66%	2.93%	2.03%			1.23%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	1,453,787	1,030,069	665,855	40,049	-	-	(282,187)
2025	444,847	336,152	208,486	14,386	0	0	(114,177)
2026	458,780	345,095	214,590	14,678	0	0	(115,583)
2027	473,117	354,275	220,872	14,976	0	0	(117,006)
2028	487,872	363,700	227,339	15,281	0	0	(118,447)
2029	503,055	373,375	233,994	15,591	0	0	(119,906)
2030	518,678	383,308	240,845	15,908	0	0	(121,382)
2031	534,754	393,505	247,896	16,231	0	0	(122,877)
2032	551,297	403,973	255,154	16,560	0	0	(124,390)
2033	568,318	414,720	262,624	16,897	0	0	(125,922)
2034	585,832	425,752	270,312	17,240	0	0	(127,472)
2035	603,852	437,078	278,226	17,590	0	0	(129,042)
2036	622,393	448,706	286,372	17,947	0	0	(130,631)
2037	641,470	460,643	294,755	18,312	0	0	(132,240)
2038	661,097	472,897	303,385	18,684	0	0	(133,868)
2039	681,291	485,477	312,267	19,063	0	0	(135,516)
2040	702,066	498,392	321,409	19,450	0	0	(137,185)
2041	723,440	511,651	330,819	19,845	0	0	(138,874)
2042	745,430	525,262	340,504	20,248	0	0	(140,585)
2043	768,052	539,235	350,473	20,660	0	0	(142,316)
2044	791,325	553,580	360,733	21,079	0	0	(144,068)
2045	815,266	568,307	371,294	21,507	0	0	(145,842)
2046	839,896	583,425	382,165	21,944	0	0	(147,638)
2047	865,233	598,946	393,353	22,390	0	0	(149,456)
2048	891,297	614,879	404,869	22,845	0	0	(151,296)
2049	918,108	631,237	416,722	23,309	0	0	(153,160)
2050	945,688	648,029	428,922	23,782	0	0	(155,046)
2051	974,059	665,269	441,480	24,265	0	0	(156,955)
2052	1,003,241	682,966	454,405	24,758	0	0	(158,888)
2053	1,033,260	701,135	467,708	25,261	0	0	(160,844)
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	21,806,800	15,451,036	9,987,827	600,735	-	-	(4,232,798)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Bay Trail Solar	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2052						
Cost @ 2025 \$'s	8,267,239	6,691,846	3,792,754	363,775	-	-	(2,581,136)
Future 1st Year Expense	18,884,140	13,584,584	8,254,613	626,335	-	-	(3,581,392)
Future 2nd Year Expense	-						
Amount to Accrue	18,864,840	13,570,701	8,246,177	625,695	-	-	(3,577,732)
PV of Amount to Accrue	8,002,037	6,511,979	3,681,304	356,163			(2,547,409)
Capital Recovery Years	28						
Compounded Inflation		2.66%	2.92%	2.03%			1.22%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	19,300	13,883	8,436	640	-	-	(3,660)
2025	435,833	332,655	194,327	16,807	0	0	(107,956)
2026	449,374	341,494	200,005	17,149	0	0	(109,273)
2027	463,307	350,567	205,850	17,497	0	0	(110,607)
2028	477,643	359,882	211,865	17,853	0	0	(111,957)
2029	492,393	369,445	218,056	18,216	0	0	(113,323)
2030	507,569	379,261	224,428	18,586	0	0	(114,706)
2031	523,182	389,338	230,986	18,964	0	0	(116,106)
2032	539,246	399,683	237,736	19,350	0	0	(117,523)
2033	555,772	410,303	244,683	19,743	0	0	(118,958)
2034	572,773	421,205	251,833	20,144	0	0	(120,409)
2035	590,264	432,397	259,192	20,554	0	0	(121,879)
2036	608,258	443,886	266,766	20,972	0	0	(123,366)
2037	626,768	455,681	274,562	21,398	0	0	(124,872)
2038	645,810	467,788	282,585	21,833	0	0	(126,396)
2039	665,399	480,218	290,842	22,277	0	0	(127,938)
2040	685,549	492,978	299,341	22,730	0	0	(129,500)
2041	706,276	506,076	308,089	23,192	0	0	(131,080)
2042	727,598	519,523	317,091	23,663	0	0	(132,680)
2043	749,530	533,327	326,357	24,144	0	0	(134,299)
2044	772,089	547,498	335,894	24,635	0	0	(135,938)
2045	795,294	562,046	345,710	25,136	0	0	(137,597)
2046	819,162	576,980	355,812	25,647	0	0	(139,277)
2047	843,711	592,311	366,209	26,168	0	0	(140,976)
2048	868,962	608,049	376,911	26,700	0	0	(142,697)
2049	894,934	624,205	387,925	27,243	0	0	(144,438)
2050	921,646	640,791	399,260	27,796	0	0	(146,201)
2051	949,121	657,817	410,927	28,361	0	0	(147,985)
2052	977,378	675,296	422,936	28,938	0	0	(149,792)
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	18,884,140	13,584,584	8,254,613	626,335	-	-	(3,581,392)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Cape San Blas Storage	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2032						
Cost @ 2025 \$'s	3,401,833	1,415,811	1,398,241	622,531	-	-	(34,750)
Future 1st Year Expense	4,124,397	1,739,665	1,700,964	721,201	-	-	(37,433)
Future 2nd Year Expense	-						
Amount to Accrue	4,124,397	1,739,665	1,700,964	721,201	-	-	(37,433)
PV of Amount to Accrue	3,309,592	1,374,755	1,359,637	609,583			(34,383)
Capital Recovery Years	8						
Compounded Inflation		2.99%	2.84%	2.12%			1.07%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	-	-	-	-	-	-	-
2025	467,261	195,731	192,378	83,659	0	0	(4,507)
2026	480,297	201,576	197,840	85,436	0	0	(4,555)
2027	493,701	207,596	203,457	87,251	0	0	(4,604)
2028	507,481	213,796	209,234	89,104	0	0	(4,653)
2029	521,650	220,181	215,175	90,997	0	0	(4,703)
2030	536,217	226,756	221,284	92,930	0	0	(4,753)
2031	551,195	233,528	227,567	94,904	0	0	(4,804)
2032	566,595	240,502	234,028	96,919	0	0	(4,855)
2033	-	0	0	0	0	0	0
2034	-	0	0	0	0	0	0
2035	-	0	0	0	0	0	0
2036	-	0	0	0	0	0	0
2037	-	0	0	0	0	0	0
2038	-	0	0	0	0	0	0
2039	-	0	0	0	0	0	0
2040	-	0	0	0	0	0	0
2041	-	0	0	0	0	0	0
2042	-	0	0	0	0	0	0
2043	-	0	0	0	0	0	0
2044	-	0	0	0	0	0	0
2045	-	0	0	0	0	0	0
2046	-	0	0	0	0	0	0
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	4,124,397	1,739,665	1,700,964	721,201	-	-	(37,433)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Falmouth Solar	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2054						
Cost @ 2025 \$'s	9,025,130	6,824,438	4,835,837	300,980	-	-	(2,936,125)
Future 1st Year Expense	11,073,411	7,312,545	5,591,071	269,488	-	-	(2,099,693)
Future 2nd Year Expense	11,419,446	7,513,359	5,763,027	274,833	-	-	(2,131,773)
Amount to Accrue	22,484,998	14,820,724	11,350,131	544,131	-	-	(4,229,988)
PV of Amount to Accrue	8,732,346	6,641,956	4,693,943	294,790			(2,898,343)
Capital Recovery Years	30						
Compounded Inflation		2.71%	2.99%	2.06%			1.27%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	7,859	5,180	3,967	190	-	-	(1,478)
2025	461,953	326,354	239,077	13,279	0	0	(116,756)
2026	476,737	335,203	246,218	13,553	0	0	(118,237)
2027	491,961	344,292	253,572	13,832	0	0	(119,736)
2028	507,637	353,628	261,146	14,118	0	0	(121,255)
2029	523,780	363,216	268,947	14,409	0	0	(122,792)
2030	540,402	373,065	276,980	14,707	0	0	(124,350)
2031	557,518	383,181	285,253	15,010	0	0	(125,926)
2032	575,141	393,571	293,773	15,320	0	0	(127,523)
2033	593,286	404,242	302,548	15,636	0	0	(129,141)
2034	611,969	415,203	311,585	15,959	0	0	(130,778)
2035	631,205	426,462	320,892	16,289	0	0	(132,437)
2036	651,010	438,025	330,477	16,625	0	0	(134,116)
2037	671,401	449,902	340,348	16,968	0	0	(135,817)
2038	692,394	462,101	350,514	17,318	0	0	(137,540)
2039	714,006	474,631	360,983	17,676	0	0	(139,284)
2040	736,257	487,501	371,766	18,041	0	0	(141,050)
2041	759,164	500,720	382,870	18,413	0	0	(142,839)
2042	782,745	514,297	394,306	18,793	0	0	(144,650)
2043	807,022	528,242	406,084	19,181	0	0	(146,485)
2044	832,013	542,565	418,213	19,577	0	0	(148,343)
2045	857,739	557,277	430,705	19,981	0	0	(150,224)
2046	884,222	572,387	443,570	20,393	0	0	(152,129)
2047	911,483	587,908	456,819	20,814	0	0	(154,058)
2048	939,545	603,849	470,464	21,244	0	0	(156,012)
2049	968,431	620,222	484,516	21,682	0	0	(157,990)
2050	998,164	637,040	498,988	22,130	0	0	(159,994)
2051	1,028,770	654,313	513,893	22,587	0	0	(162,023)
2052	1,060,272	672,055	529,242	23,053	0	0	(164,078)
2053	1,092,698	690,278	545,050	23,529	0	0	(166,159)
2054	1,126,074	708,995	561,331	24,014	0	0	(168,266)
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	22,492,857	14,825,904	11,354,098	544,321	-	-	(4,231,466)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Fort Green Solar	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2052						
Cost @ 2025 \$'s	9,342,302	7,473,310	4,740,179	369,188	-	-	(3,240,375)
Future 1st Year Expense	21,627,129	15,170,972	10,316,605	635,655	-	-	(4,496,103)
Future 2nd Year Expense	-						
Amount to Accrue	21,605,026	15,155,467	10,306,061	635,005	-	-	(4,491,508)
PV of Amount to Accrue	9,036,756	7,272,438	4,600,888	361,463			(3,198,034)
Capital Recovery Years	28						
Compounded Inflation		2.66%	2.92%	2.03%			1.22%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	22,103	15,505	10,544	650	-	-	(4,595)
2025	495,899	371,502	242,869	17,057	0	0	(135,529)
2026	511,560	381,373	249,966	17,404	0	0	(137,183)
2027	527,678	391,506	257,271	17,758	0	0	(138,857)
2028	544,265	401,909	264,788	18,119	0	0	(140,551)
2029	561,334	412,588	272,526	18,487	0	0	(142,267)
2030	578,900	423,551	280,490	18,863	0	0	(144,003)
2031	596,977	434,805	288,686	19,246	0	0	(145,761)
2032	615,578	446,358	297,122	19,638	0	0	(147,539)
2033	634,719	458,218	305,805	20,037	0	0	(149,340)
2034	654,415	470,393	314,741	20,444	0	0	(151,163)
2035	674,682	482,892	323,938	20,860	0	0	(153,007)
2036	695,535	495,723	333,404	21,284	0	0	(154,875)
2037	716,992	508,894	343,147	21,716	0	0	(156,765)
2038	739,070	522,416	353,174	22,158	0	0	(158,678)
2039	761,785	536,297	363,494	22,608	0	0	(160,615)
2040	785,156	550,547	374,116	23,068	0	0	(162,575)
2041	809,202	565,175	385,049	23,537	0	0	(164,559)
2042	833,941	580,192	396,300	24,015	0	0	(166,567)
2043	859,393	595,609	407,881	24,503	0	0	(168,600)
2044	885,578	611,434	419,800	25,001	0	0	(170,658)
2045	912,517	627,681	432,067	25,510	0	0	(172,741)
2046	940,231	644,359	444,693	26,028	0	0	(174,849)
2047	968,742	661,480	457,688	26,557	0	0	(176,983)
2048	998,073	679,056	471,062	27,097	0	0	(179,143)
2049	1,028,246	697,099	484,828	27,648	0	0	(181,329)
2050	1,059,285	715,621	498,995	28,210	0	0	(183,542)
2051	1,091,214	734,636	513,577	28,783	0	0	(185,782)
2052	1,124,059	754,156	528,584	29,369	0	0	(188,049)
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	21,627,129	15,170,972	10,316,605	635,655	-	-	(4,496,103)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Hardeetown Solar	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2053						
Cost @ 2025 \$'s	9,045,838	7,062,552	4,164,193	449,305	-	-	(2,630,212)
Future 1st Year Expense	21,156,299	14,730,846	9,341,757	788,941	-	-	(3,705,245)
Future 2nd Year Expense	-						
Amount to Accrue	21,141,885	14,720,809	9,335,392	788,403	-	-	(3,702,720)
PV of Amount to Accrue	8,761,456	6,874,851	4,042,991	440,061			(2,596,447)
Capital Recovery Years	29						
Compounded Inflation		2.66%	2.93%	2.03%			1.23%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	14,414	10,037	6,365	538	-	-	(2,525)
2025	465,144	343,141	208,786	20,229	0	0	(107,013)
2026	479,478	352,270	214,899	20,640	0	0	(108,330)
2027	494,226	361,641	221,190	21,059	0	0	(109,664)
2028	509,399	371,262	227,666	21,487	0	0	(111,015)
2029	525,011	381,138	234,331	21,923	0	0	(112,382)
2030	541,072	391,277	241,192	22,368	0	0	(113,766)
2031	557,595	401,686	248,253	22,823	0	0	(115,167)
2032	574,594	412,372	255,521	23,286	0	0	(116,585)
2033	592,083	423,343	263,002	23,759	0	0	(118,020)
2034	610,074	434,605	270,701	24,242	0	0	(119,474)
2035	628,582	446,166	278,627	24,734	0	0	(120,945)
2036	647,621	458,035	286,784	25,236	0	0	(122,434)
2037	667,207	470,220	295,180	25,749	0	0	(123,942)
2038	687,355	482,729	303,822	26,272	0	0	(125,468)
2039	708,080	495,571	312,716	26,805	0	0	(127,013)
2040	729,399	508,755	321,872	27,350	0	0	(128,577)
2041	751,329	522,289	331,295	27,905	0	0	(130,160)
2042	773,886	536,183	340,994	28,472	0	0	(131,763)
2043	797,089	550,447	350,977	29,050	0	0	(133,386)
2044	820,955	565,090	361,253	29,640	0	0	(135,028)
2045	845,503	580,123	371,829	30,242	0	0	(136,691)
2046	870,753	595,556	382,715	30,857	0	0	(138,374)
2047	896,724	611,399	393,919	31,483	0	0	(140,078)
2048	923,436	627,664	405,452	32,123	0	0	(141,803)
2049	950,910	644,362	417,322	32,775	0	0	(143,549)
2050	979,167	661,503	429,540	33,441	0	0	(145,317)
2051	1,008,230	679,101	442,115	34,120	0	0	(147,106)
2052	1,038,121	697,167	455,059	34,813	0	0	(148,918)
2053	1,068,863	715,713	468,381	35,520	0	0	(150,751)
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	21,156,299	14,730,846	9,341,757	788,941	-	-	(3,705,245)

Progress Energy Florida
Computation of Annual Accrual

Plant:	High Springs Solar	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2053						
Cost @ 2025 \$'s	8,890,462	7,026,791	4,128,576	384,345	-	-	(2,649,250)
Future 1st Year Expense	20,860,925	14,656,257	9,261,855	674,877	-	-	(3,732,064)
Future 2nd Year Expense	-						
Amount to Accrue	20,846,712	14,646,271	9,255,545	674,417	-	-	(3,729,521)
PV of Amount to Accrue	8,609,648	6,840,041	4,008,411	376,438			(2,615,241)
Capital Recovery Years	29						
Compounded Inflation		2.66%	2.93%	2.03%			1.23%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	14,213	9,986	6,310	460	-	-	(2,543)
2025	457,921	341,404	207,000	17,304	0	0	(107,787)
2026	472,088	350,486	213,061	17,656	0	0	(109,115)
2027	486,664	359,810	219,298	18,014	0	0	(110,458)
2028	501,662	369,382	225,719	18,380	0	0	(111,818)
2029	517,093	379,208	232,327	18,753	0	0	(113,195)
2030	532,970	389,296	239,129	19,134	0	0	(114,589)
2031	549,305	399,653	246,130	19,523	0	0	(116,000)
2032	566,110	410,284	253,335	19,919	0	0	(117,429)
2033	583,400	421,199	260,752	20,324	0	0	(118,875)
2034	601,188	432,404	268,386	20,737	0	0	(120,338)
2035	619,488	443,907	276,243	21,158	0	0	(121,820)
2036	638,314	455,716	284,331	21,588	0	0	(123,320)
2037	657,682	467,839	292,655	22,026	0	0	(124,839)
2038	677,605	480,285	301,223	22,473	0	0	(126,376)
2039	698,101	493,062	310,042	22,930	0	0	(127,932)
2040	719,185	506,179	319,119	23,396	0	0	(129,508)
2041	740,874	519,644	328,461	23,871	0	0	(131,103)
2042	763,184	533,468	338,078	24,356	0	0	(132,717)
2043	786,134	547,660	347,975	24,850	0	0	(134,351)
2044	809,741	562,229	358,163	25,355	0	0	(136,006)
2045	834,024	577,186	368,649	25,870	0	0	(137,680)
2046	859,001	592,540	379,441	26,395	0	0	(139,376)
2047	884,693	608,303	390,550	26,932	0	0	(141,092)
2048	911,119	624,486	401,984	27,479	0	0	(142,829)
2049	938,300	641,099	413,753	28,037	0	0	(144,588)
2050	966,257	658,154	425,866	28,606	0	0	(146,369)
2051	995,012	675,662	438,334	29,187	0	0	(148,171)
2052	1,024,588	693,637	451,167	29,780	0	0	(149,996)
2053	1,055,006	712,089	464,375	30,385	0	0	(151,843)
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	20,860,925	14,656,257	9,261,855	674,877	-	-	(3,732,064)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Hildreth Solar	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2053						
Cost @ 2025 \$'s	9,193,008	7,251,371	4,357,545	372,436	-	-	(2,788,344)
Future 1st Year Expense	21,626,147	15,124,678	9,775,513	653,965	-	-	(3,928,009)
Future 2nd Year Expense	-						
Amount to Accrue	21,611,412	15,114,373	9,768,853	653,519	-	-	(3,925,333)
PV of Amount to Accrue	8,901,592	7,058,652	4,230,715	364,774			(2,752,549)
Capital Recovery Years	29						
Compounded Inflation		2.66%	2.93%	2.03%			1.23%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	14,735	10,305	6,660	446	-	-	(2,676)
2025	474,117	352,315	218,481	16,768	0	0	(113,446)
2026	488,830	361,688	224,877	17,109	0	0	(114,843)
2027	503,969	371,310	231,461	17,456	0	0	(116,258)
2028	519,546	381,187	238,237	17,811	0	0	(117,689)
2029	535,574	391,328	245,212	18,172	0	0	(119,138)
2030	552,065	401,738	252,391	18,541	0	0	(120,605)
2031	569,033	412,426	259,780	18,918	0	0	(122,091)
2032	586,491	423,397	267,385	19,302	0	0	(123,594)
2033	604,452	434,661	275,213	19,694	0	0	(125,116)
2034	622,932	446,224	283,271	20,094	0	0	(126,657)
2035	641,944	458,094	291,564	20,502	0	0	(128,216)
2036	661,504	470,281	300,100	20,919	0	0	(129,795)
2037	681,627	482,792	308,886	21,344	0	0	(131,393)
2038	702,330	495,635	317,929	21,777	0	0	(133,011)
2039	723,627	508,820	327,237	22,219	0	0	(134,649)
2040	745,537	522,356	336,817	22,671	0	0	(136,307)
2041	768,075	536,252	346,678	23,131	0	0	(137,986)
2042	791,261	550,518	356,827	23,601	0	0	(139,685)
2043	815,112	565,163	367,274	24,080	0	0	(141,405)
2044	839,647	580,198	378,026	24,569	0	0	(143,146)
2045	864,886	595,633	389,094	25,068	0	0	(144,909)
2046	890,847	611,478	400,485	25,578	0	0	(146,693)
2047	917,552	627,745	412,210	26,097	0	0	(148,500)
2048	945,021	644,445	424,278	26,627	0	0	(150,328)
2049	973,276	661,589	436,699	27,168	0	0	(152,180)
2050	1,002,339	679,189	449,484	27,720	0	0	(154,053)
2051	1,032,232	697,257	462,644	28,283	0	0	(155,950)
2052	1,062,980	715,806	476,188	28,857	0	0	(157,871)
2053	1,094,605	734,848	490,129	29,443	0	0	(159,815)
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	21,626,147	15,124,678	9,775,513	653,965	-	-	(3,928,009)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Jennings Energy Storage	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2032						
Cost @ 2025 \$'s	843,627	337,915	325,646	211,119	-	-	(31,053)
Future 1st Year Expense	1,022,490	415,210	396,149	244,581	-	-	(33,450)
Future 2nd Year Expense	-						
Amount to Accrue	1,022,490	415,210	396,149	244,581	-	-	(33,450)
PV of Amount to Accrue	820,774	328,116	316,655	206,728			(30,725)
Capital Recovery Years	8						
Compounded Inflation		2.99%	2.84%	2.12%			1.07%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	-	-	-	-	-	-	-
2025	115,864	46,715	44,804	28,371	0	0	(4,027)
2026	119,091	48,111	46,076	28,974	0	0	(4,070)
2027	122,408	49,547	47,385	29,589	0	0	(4,114)
2028	125,817	51,027	48,730	30,218	0	0	(4,158)
2029	129,322	52,551	50,114	30,860	0	0	(4,202)
2030	132,925	54,120	51,536	31,515	0	0	(4,247)
2031	136,628	55,737	53,000	32,185	0	0	(4,293)
2032	140,436	57,401	54,504	32,868	0	0	(4,338)
2033	-	0	0	0	0	0	0
2034	-	0	0	0	0	0	0
2035	-	0	0	0	0	0	0
2036	-	0	0	0	0	0	0
2037	-	0	0	0	0	0	0
2038	-	0	0	0	0	0	0
2039	-	0	0	0	0	0	0
2040	-	0	0	0	0	0	0
2041	-	0	0	0	0	0	0
2042	-	0	0	0	0	0	0
2043	-	0	0	0	0	0	0
2044	-	0	0	0	0	0	0
2045	-	0	0	0	0	0	0
2046	-	0	0	0	0	0	0
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	1,022,490	415,210	396,149	244,581	-	-	(33,450)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Johns Hopkins Microgrid Storage	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2033						
Cost @ 2025 \$'s	7,405,552	1,465,877	1,255,771	4,765,881	-	-	(81,977)
Future 1st Year Expense	8,942,733	1,842,126	1,565,644	5,624,091	-	-	(89,128)
Future 2nd Year Expense	-						
Amount to Accrue	8,942,733	1,842,126	1,565,644	5,624,091	-	-	(89,128)
PV of Amount to Accrue	7,233,361	1,424,606	1,221,624	4,668,255			(81,124)
Capital Recovery Years	9						
Compounded Inflation		2.90%	2.80%	2.09%			1.05%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	-	-	-	-	-	-	-
2025	902,427	182,090	155,403	574,428	0	0	(9,494)
2026	923,959	187,365	159,747	586,440	0	0	(9,594)
2027	946,015	192,793	164,212	598,705	0	0	(9,695)
2028	968,609	198,378	168,802	611,225	0	0	(9,797)
2029	991,754	204,125	173,521	624,008	0	0	(9,900)
2030	1,015,463	210,039	178,371	637,057	0	0	(10,004)
2031	1,039,752	216,124	183,357	650,380	0	0	(10,109)
2032	1,064,633	222,385	188,482	663,981	0	0	(10,215)
2033	1,090,122	228,827	193,750	677,867	0	0	(10,322)
2034	-	0	0	0	0	0	0
2035	-	0	0	0	0	0	0
2036	-	0	0	0	0	0	0
2037	-	0	0	0	0	0	0
2038	-	0	0	0	0	0	0
2039	-	0	0	0	0	0	0
2040	-	0	0	0	0	0	0
2041	-	0	0	0	0	0	0
2042	-	0	0	0	0	0	0
2043	-	0	0	0	0	0	0
2044	-	0	0	0	0	0	0
2045	-	0	0	0	0	0	0
2046	-	0	0	0	0	0	0
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	8,942,733	1,842,126	1,565,644	5,624,091	-	-	(89,128)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Micanopy Energy Storage	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2032						
Cost @ 2025 \$'s	4,038,770	1,014,516	925,037	2,136,093	-	-	(36,876)
Future 1st Year Expense	4,806,826	1,246,578	1,125,310	2,474,661	-	-	(39,723)
Future 2nd Year Expense	-						
Amount to Accrue	4,806,826	1,246,578	1,125,310	2,474,661	-	-	(39,723)
PV of Amount to Accrue	3,939,774	985,097	899,498	2,091,665			(36,486)
Capital Recovery Years	8						
Compounded Inflation		2.99%	2.84%	2.12%			1.07%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	-	-	-	-	-	-	-
2025	549,803	140,253	127,272	287,061	0	0	(4,783)
2026	563,652	144,442	130,885	293,158	0	0	(4,834)
2027	577,857	148,755	134,602	299,385	0	0	(4,885)
2028	592,428	153,198	138,423	305,744	0	0	(4,938)
2029	607,375	157,773	142,354	312,238	0	0	(4,990)
2030	622,707	162,485	146,395	318,870	0	0	(5,044)
2031	638,435	167,337	150,552	325,643	0	0	(5,098)
2032	654,569	172,335	154,827	332,560	0	0	(5,152)
2033	-	0	0	0	0	0	0
2034	-	0	0	0	0	0	0
2035	-	0	0	0	0	0	0
2036	-	0	0	0	0	0	0
2037	-	0	0	0	0	0	0
2038	-	0	0	0	0	0	0
2039	-	0	0	0	0	0	0
2040	-	0	0	0	0	0	0
2041	-	0	0	0	0	0	0
2042	-	0	0	0	0	0	0
2043	-	0	0	0	0	0	0
2044	-	0	0	0	0	0	0
2045	-	0	0	0	0	0	0
2046	-	0	0	0	0	0	0
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	4,806,826	1,246,578	1,125,310	2,474,661	-	-	(39,723)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Mule Creek Solar	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2054						
Cost @ 2025 \$'s	9,273,073	6,834,671	4,835,837	520,761	-	-	(2,918,196)
Future 1st Year Expense	11,293,983	7,323,510	5,591,071	466,274	-	-	(2,086,872)
Future 2nd Year Expense	11,644,418	7,524,625	5,763,027	475,522	-	-	(2,118,756)
Amount to Accrue	22,930,386	14,842,947	11,350,131	941,467	-	-	(4,204,159)
PV of Amount to Accrue	8,975,265	6,651,916	4,693,943	510,051			(2,880,645)
Capital Recovery Years	30						
Compounded Inflation		2.71%	2.99%	2.06%			1.27%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	8,015	5,188	3,967	329	-	-	(1,469)
2025	472,852	326,843	239,077	22,975	0	0	(116,043)
2026	487,858	335,706	246,218	23,449	0	0	(117,515)
2027	503,309	344,808	253,572	23,933	0	0	(119,005)
2028	519,217	354,158	261,146	24,427	0	0	(120,514)
2029	535,596	363,761	268,947	24,931	0	0	(122,043)
2030	552,460	373,624	276,980	25,446	0	0	(123,590)
2031	569,822	383,755	285,253	25,971	0	0	(125,158)
2032	587,697	394,161	293,773	26,507	0	0	(126,745)
2033	606,099	404,848	302,548	27,055	0	0	(128,352)
2034	625,044	415,826	311,585	27,613	0	0	(129,980)
2035	644,548	427,101	320,892	28,183	0	0	(131,628)
2036	664,626	438,682	330,477	28,765	0	0	(133,297)
2037	685,295	450,577	340,348	29,358	0	0	(134,988)
2038	706,573	462,794	350,514	29,964	0	0	(136,700)
2039	728,476	475,343	360,983	30,583	0	0	(138,433)
2040	751,023	488,232	371,766	31,214	0	0	(140,189)
2041	774,232	501,470	382,870	31,858	0	0	(141,967)
2042	798,123	515,068	394,306	32,516	0	0	(143,767)
2043	822,714	529,034	406,084	33,187	0	0	(145,590)
2044	848,027	543,379	418,213	33,872	0	0	(147,437)
2045	874,082	558,112	430,705	34,571	0	0	(149,307)
2046	900,900	573,246	443,570	35,285	0	0	(151,200)
2047	928,504	588,789	456,819	36,013	0	0	(153,117)
2048	956,916	604,754	470,464	36,757	0	0	(155,059)
2049	986,158	621,152	484,516	37,515	0	0	(157,026)
2050	1,016,256	637,995	498,988	38,290	0	0	(159,017)
2051	1,047,233	655,294	513,893	39,080	0	0	(161,034)
2052	1,079,116	673,063	529,242	39,887	0	0	(163,076)
2053	1,111,929	691,313	545,050	40,710	0	0	(165,144)
2054	1,145,701	710,058	561,331	41,550	0	0	(167,238)
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	22,938,401	14,848,135	11,354,098	941,796	-	-	(4,205,628)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Sandy Creek Solar	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2052						
Cost @ 2025 \$'s	9,232,861	7,408,610	4,452,186	376,767	-	-	(3,004,702)
Future 1st Year Expense	21,209,045	15,039,630	9,689,812	648,704	-	-	(4,169,101)
Future 2nd Year Expense	-						
Amount to Accrue	21,187,369	15,024,260	9,679,909	648,041	-	-	(4,164,840)
PV of Amount to Accrue	8,934,278	7,209,477	4,321,358	368,883			(2,965,440)
Capital Recovery Years	28						
Compounded Inflation		2.66%	2.92%	2.03%			1.22%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	21,676	15,370	9,903	663	-	-	(4,261)
2025	488,135	368,285	228,113	17,407	0	0	(125,672)
2026	503,406	378,071	234,779	17,761	0	0	(127,205)
2027	519,121	388,117	241,640	18,122	0	0	(128,758)
2028	535,292	398,429	248,701	18,491	0	0	(130,329)
2029	551,931	409,016	255,969	18,867	0	0	(131,920)
2030	569,053	419,884	263,448	19,250	0	0	(133,530)
2031	586,669	431,040	271,147	19,641	0	0	(135,159)
2032	604,795	442,493	279,070	20,041	0	0	(136,809)
2033	623,446	454,251	287,225	20,448	0	0	(138,479)
2034	642,634	466,321	295,618	20,864	0	0	(140,169)
2035	662,377	478,711	304,257	21,288	0	0	(141,879)
2036	682,688	491,431	313,148	21,721	0	0	(143,611)
2037	703,586	504,489	322,299	22,162	0	0	(145,363)
2038	725,085	517,893	331,717	22,613	0	0	(147,137)
2039	747,203	531,654	341,410	23,072	0	0	(148,933)
2040	769,958	545,781	351,387	23,541	0	0	(150,751)
2041	793,366	560,282	361,655	24,020	0	0	(152,591)
2042	817,448	575,169	372,223	24,508	0	0	(154,453)
2043	842,221	590,452	383,100	25,006	0	0	(156,338)
2044	867,705	606,141	394,295	25,515	0	0	(158,246)
2045	893,920	622,247	405,817	26,033	0	0	(160,177)
2046	920,886	638,780	417,675	26,563	0	0	(162,132)
2047	948,626	655,753	429,881	27,103	0	0	(164,111)
2048	977,159	673,177	442,443	27,653	0	0	(166,114)
2049	1,006,510	691,064	455,372	28,216	0	0	(168,141)
2050	1,036,700	709,426	468,678	28,789	0	0	(170,193)
2051	1,067,754	728,276	482,374	29,374	0	0	(172,270)
2052	1,099,696	747,627	496,470	29,971	0	0	(174,372)
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	21,209,045	15,039,630	9,689,812	648,704	-	-	(4,169,101)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Spring Ridge Solar	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2054						
Cost @ 2025 \$'s	8,502,159	6,840,503	4,213,040	383,263	-	-	(2,934,647)
Future 1st Year Expense	20,890,586	14,659,517	9,742,018	686,324	-	-	(4,197,273)
Future 2nd Year Expense	-						
Amount to Accrue	20,883,469	14,654,523	9,738,699	686,090	-	-	(4,195,843)
PV of Amount to Accrue	8,230,232	6,660,781	4,091,608	375,512			(2,897,670)
Capital Recovery Years	30						
Compounded Inflation		2.66%	2.93%	2.03%			1.24%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	7,117	4,994	3,319	234	-	-	(1,430)
2025	432,694	325,203	206,940	16,834	0	0	(116,284)
2026	446,321	333,863	213,009	17,176	0	0	(117,727)
2027	460,347	342,755	219,256	17,525	0	0	(119,189)
2028	474,781	351,883	225,686	17,880	0	0	(120,669)
2029	489,636	361,255	232,305	18,243	0	0	(122,167)
2030	504,923	370,876	239,118	18,613	0	0	(123,684)
2031	520,655	380,753	246,131	18,991	0	0	(125,220)
2032	536,845	390,893	253,349	19,376	0	0	(126,774)
2033	553,504	401,303	260,779	19,770	0	0	(128,348)
2034	570,648	411,991	268,427	20,171	0	0	(129,942)
2035	588,288	422,963	276,300	20,580	0	0	(131,555)
2036	606,440	434,228	284,403	20,998	0	0	(133,189)
2037	625,118	445,792	292,744	21,424	0	0	(134,842)
2038	644,336	457,665	301,329	21,859	0	0	(136,517)
2039	664,110	469,853	310,166	22,302	0	0	(138,212)
2040	684,457	482,366	319,263	22,755	0	0	(139,928)
2041	705,391	495,213	328,626	23,217	0	0	(141,665)
2042	726,929	508,402	338,264	23,688	0	0	(143,424)
2043	749,090	521,941	348,184	24,169	0	0	(145,205)
2044	771,889	535,842	358,395	24,659	0	0	(147,007)
2045	795,346	550,113	368,906	25,160	0	0	(148,833)
2046	819,478	564,763	379,725	25,670	0	0	(150,681)
2047	844,306	579,804	390,862	26,191	0	0	(152,551)
2048	869,847	595,246	402,325	26,723	0	0	(154,446)
2049	896,124	611,098	414,124	27,265	0	0	(156,363)
2050	923,156	627,373	426,269	27,818	0	0	(158,305)
2051	950,965	644,082	438,771	28,383	0	0	(160,270)
2052	979,572	661,235	451,639	28,959	0	0	(162,260)
2053	1,009,001	678,845	464,884	29,546	0	0	(164,275)
2054	1,039,274	696,924	478,518	30,146	0	0	(166,314)
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	20,890,586	14,659,517	9,742,018	686,324	-	-	(4,197,273)

Progress Energy Florida
Computation of Annual Accrual

Plant:	St Pete Pier Solar	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2050						
Cost @ 2025 \$'s	76,134	72,843	69,200	4,331	-	-	(70,240)
Future 1st Year Expense	194,412	140,057	141,749	7,168	-	-	(94,562)
Future 2nd Year Expense	-						
Amount to Accrue	194,081	139,818	141,508	7,156	-	-	(94,401)
PV of Amount to Accrue	72,917	70,842	67,129	4,237			(69,291)
Capital Recovery Years	26						
Compounded Inflation		2.65%	2.91%	2.04%			1.20%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	331	239	241	12	-	-	(161)
2025	4,616	3,805	3,716	212	0	0	(3,117)
2026	4,791	3,905	3,824	216	0	0	(3,154)
2027	4,973	4,009	3,936	220	0	0	(3,192)
2028	5,160	4,115	4,050	225	0	0	(3,230)
2029	5,353	4,224	4,168	229	0	0	(3,269)
2030	5,551	4,336	4,289	234	0	0	(3,308)
2031	5,756	4,451	4,414	239	0	0	(3,347)
2032	5,967	4,569	4,542	244	0	0	(3,387)
2033	6,185	4,690	4,675	249	0	0	(3,428)
2034	6,409	4,814	4,811	254	0	0	(3,469)
2035	6,641	4,942	4,951	259	0	0	(3,510)
2036	6,879	5,073	5,095	264	0	0	(3,552)
2037	7,124	5,207	5,243	269	0	0	(3,595)
2038	7,377	5,345	5,396	275	0	0	(3,638)
2039	7,638	5,487	5,553	280	0	0	(3,681)
2040	7,907	5,632	5,714	286	0	0	(3,726)
2041	8,183	5,781	5,880	292	0	0	(3,770)
2042	8,469	5,934	6,051	298	0	0	(3,815)
2043	8,762	6,092	6,228	304	0	0	(3,861)
2044	9,065	6,253	6,409	310	0	0	(3,907)
2045	9,377	6,419	6,595	317	0	0	(3,954)
2046	9,698	6,589	6,787	323	0	0	(4,001)
2047	10,028	6,763	6,985	330	0	0	(4,049)
2048	10,369	6,942	7,188	336	0	0	(4,097)
2049	10,720	7,126	7,397	343	0	0	(4,146)
2050	11,081	7,315	7,612	350	0	0	(4,196)
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	194,412	140,057	141,749	7,168	-	-	(94,562)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Trenton Storage	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2031						
Cost @ 2025 \$'s	4,837,337	1,423,844	1,337,182	2,154,499	-	-	(78,188)
Future 1st Year Expense	5,666,170	1,709,050	1,589,294	2,451,332	-	-	(83,506)
Future 2nd Year Expense	-						
Amount to Accrue	5,666,170	1,709,050	1,589,294	2,451,332	-	-	(83,506)
PV of Amount to Accrue	4,711,717	1,381,170	1,299,237	2,108,646			(77,335)
Capital Recovery Years	7						
Compounded Inflation		3.09%	2.92%	2.17%			1.10%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	-	-	-	-	-	-	-
2025	746,809	222,437	207,912	328,000	0	0	(11,541)
2026	766,759	229,309	213,984	335,133	0	0	(11,668)
2027	787,252	236,395	220,234	342,420	0	0	(11,796)
2028	808,304	243,698	226,666	349,866	0	0	(11,927)
2029	829,930	251,228	233,286	357,474	0	0	(12,058)
2030	852,146	258,990	240,099	365,248	0	0	(12,191)
2031	874,969	266,992	247,112	373,190	0	0	(12,325)
2032	-	0	0	0	0	0	0
2033	-	0	0	0	0	0	0
2034	-	0	0	0	0	0	0
2035	-	0	0	0	0	0	0
2036	-	0	0	0	0	0	0
2037	-	0	0	0	0	0	0
2038	-	0	0	0	0	0	0
2039	-	0	0	0	0	0	0
2040	-	0	0	0	0	0	0
2041	-	0	0	0	0	0	0
2042	-	0	0	0	0	0	0
2043	-	0	0	0	0	0	0
2044	-	0	0	0	0	0	0
2045	-	0	0	0	0	0	0
2046	-	0	0	0	0	0	0
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	5,666,170	1,709,050	1,589,294	2,451,332	-	-	(83,506)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Winquepin Solar	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2054						
Cost @ 2025 \$'s	9,030,442	6,824,548	4,835,837	307,476	-	-	(2,937,419)
Future 1st Year Expense	11,078,420	7,312,663	5,591,071	275,305	-	-	(2,100,619)
Future 2nd Year Expense	11,424,559	7,513,480	5,763,027	280,765	-	-	(2,132,713)
Amount to Accrue	22,495,116	14,820,963	11,350,131	555,876	-	-	(4,231,853)
PV of Amount to Accrue	8,737,538	6,642,063	4,693,943	301,152			(2,899,620)
Capital Recovery Years	30						
Compounded Inflation		2.71%	2.99%	2.06%			1.27%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	7,863	5,180	3,967	194	-	-	(1,479)
2025	462,194	326,359	239,077	13,565	0	0	(116,807)
2026	476,983	335,208	246,218	13,845	0	0	(118,289)
2027	492,212	344,298	253,572	14,131	0	0	(119,789)
2028	507,894	353,633	261,146	14,423	0	0	(121,308)
2029	524,043	363,222	268,947	14,720	0	0	(122,846)
2030	540,671	373,071	276,980	15,024	0	0	(124,404)
2031	557,792	383,187	285,253	15,334	0	0	(125,982)
2032	575,421	393,577	293,773	15,651	0	0	(127,580)
2033	593,573	404,249	302,548	15,974	0	0	(129,198)
2034	612,263	415,210	311,585	16,304	0	0	(130,836)
2035	631,505	426,468	320,892	16,640	0	0	(132,495)
2036	651,317	438,032	330,477	16,984	0	0	(134,176)
2037	671,714	449,909	340,348	17,334	0	0	(135,877)
2038	692,714	462,109	350,514	17,692	0	0	(137,600)
2039	714,334	474,639	360,983	18,057	0	0	(139,345)
2040	736,592	487,509	371,766	18,430	0	0	(141,112)
2041	759,506	500,728	382,870	18,810	0	0	(142,902)
2042	783,095	514,305	394,306	19,199	0	0	(144,714)
2043	807,380	528,250	406,084	19,595	0	0	(146,549)
2044	832,378	542,574	418,213	19,999	0	0	(148,408)
2045	858,113	557,286	430,705	20,412	0	0	(150,290)
2046	884,604	572,397	443,570	20,833	0	0	(152,196)
2047	911,874	587,917	456,819	21,264	0	0	(154,126)
2048	939,944	603,859	470,464	21,702	0	0	(156,081)
2049	968,839	620,232	484,516	22,150	0	0	(158,060)
2050	998,581	637,050	498,988	22,608	0	0	(160,065)
2051	1,029,196	654,324	513,893	23,074	0	0	(162,094)
2052	1,060,709	672,066	529,242	23,550	0	0	(164,150)
2053	1,093,144	690,289	545,050	24,037	0	0	(166,232)
2054	1,126,530	709,006	561,331	24,533	0	0	(168,340)
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	22,502,979	14,826,143	11,354,098	556,070	-	-	(4,233,332)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Suwannee Gas	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2034						
Cost @ 2025 \$'s	2,379,050	1,916,798	1,270,018	57,381	844,643	(191,312)	(1,518,478)
Future 1st Year Expense	3,359,997	2,463,701	1,623,698	69,013	1,079,863	(209,941)	(1,666,337)
Future 2nd Year Expense	-						
Amount to Accrue	2,490,360	1,826,044	1,203,451	51,151	800,372	(155,604)	(1,235,054)
PV of Amount to Accrue	1,694,174	1,381,615	915,963	41,666	609,174	(140,340)	(1,113,904)
Capital Recovery Years	10						
Compounded Inflation		2.83%	2.77%	2.07%	2.77%	1.04%	1.04%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	869,637	637,657	420,247	17,862	279,491	(54,337)	(431,283)
2025	209,189	160,551	106,108	4,656	70,568	(14,847)	(117,847)
2026	217,338	165,092	109,044	4,753	72,521	(15,002)	(119,070)
2027	225,739	169,761	112,062	4,851	74,528	(15,157)	(120,306)
2028	234,398	174,562	115,163	4,952	76,591	(15,315)	(121,554)
2029	243,324	179,499	118,350	5,054	78,710	(15,473)	(122,816)
2030	252,524	184,576	121,625	5,159	80,888	(15,634)	(124,090)
2031	262,005	189,796	124,990	5,266	83,127	(15,796)	(125,378)
2032	271,776	195,164	128,449	5,375	85,427	(15,960)	(126,679)
2033	281,845	200,684	132,004	5,486	87,791	(16,126)	(127,994)
2034	292,222	206,360	135,657	5,600	90,221	(16,293)	(129,322)
2035	-	0	0	0	0	0	0
2036	-	0	0	0	0	0	0
2037	-	0	0	0	0	0	0
2038	-	0	0	0	0	0	0
2039	-	0	0	0	0	0	0
2040	-	0	0	0	0	0	0
2041	-	0	0	0	0	0	0
2042	-	0	0	0	0	0	0
2043	-	0	0	0	0	0	0
2044	-	0	0	0	0	0	0
2045	-	0	0	0	0	0	0
2046	-	0	0	0	0	0	0
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	3,359,997	2,463,701	1,623,698	69,013	1,079,863	(209,941)	(1,666,337)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Tiger Bay CC	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2035						
Cost @ 2025 \$'s	4,890,235	3,633,333	2,035,285	72,538	2,046,479	(185,766)	(2,711,634)
Future 1st Year Expense	7,012,030	4,777,585	2,668,959	88,943	2,683,639	(205,622)	(3,001,474)
Future 2nd Year Expense	-						
Amount to Accrue	5,209,147	3,549,207	1,982,736	66,075	1,993,641	(152,754)	(2,229,757)
PV of Amount to Accrue	3,499,570	2,626,260	1,471,555	52,800	1,479,648	(136,609)	(1,994,085)
Capital Recovery Years	11						
Compounded Inflation		2.78%	2.75%	2.06%	2.75%	1.02%	1.02%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	1,802,883	1,228,378	686,223	22,868	689,998	(52,868)	(771,717)
2025	394,491	280,324	156,827	5,413	157,689	(13,192)	(192,570)
2026	408,924	288,105	161,136	5,525	162,022	(13,327)	(194,536)
2027	423,792	296,102	165,563	5,639	166,473	(13,463)	(196,521)
2028	439,107	304,321	170,112	5,755	171,048	(13,601)	(198,527)
2029	454,881	312,768	174,786	5,873	175,747	(13,739)	(200,554)
2030	471,127	321,449	179,588	5,994	180,576	(13,880)	(202,601)
2031	487,860	330,371	184,523	6,118	185,538	(14,021)	(204,669)
2032	505,091	339,541	189,593	6,244	190,635	(14,164)	(206,758)
2033	522,837	348,966	194,802	6,372	195,873	(14,309)	(208,868)
2034	541,110	358,652	200,154	6,504	201,255	(14,455)	(211,000)
2035	559,927	368,607	205,654	6,638	206,785	(14,603)	(213,154)
2036	-	0	0	0	0	0	0
2037	-	0	0	0	0	0	0
2038	-	0	0	0	0	0	0
2039	-	0	0	0	0	0	0
2040	-	0	0	0	0	0	0
2041	-	0	0	0	0	0	0
2042	-	0	0	0	0	0	0
2043	-	0	0	0	0	0	0
2044	-	0	0	0	0	0	0
2045	-	0	0	0	0	0	0
2046	-	0	0	0	0	0	0
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	7,012,030	4,777,585	2,668,959	88,943	2,683,639	(205,622)	(3,001,474)

Progress Energy Florida
Computation of Annual Accrual

Plant:	Univ of FL Gas Turbine	Labor	Mat & Eq	Disposal	Plant Inventory	Plant Inv Salvage	Salvage
Year of Last Study	2022						
Capital Recovery Year	2027						
Cost @ 2025 \$'s	2,728,997	918,786	627,885	19,488	2,136,032	(194,084)	(779,110)
Future 1st Year Expense	2,978,516	992,005	675,958	20,602	2,299,575	(201,349)	(808,275)
Future 2nd Year Expense	-						
Amount to Accrue	1,800,261	599,583	408,559	12,452	1,389,898	(121,698)	(488,534)
PV of Amount to Accrue	1,578,448	534,441	365,760	11,456	1,244,295	(115,172)	(462,332)
Capital Recovery Years	3						
Compounded Inflation		3.91%	3.76%	2.82%	3.76%	1.85%	1.85%
Ending Balance of Reserve							
Acc Reserve (12/31/24 projected)	1,178,255	392,422	267,399	8,150	909,677	(79,651)	(319,741)
2025	574,114	192,250	131,195	4,036	446,318	(39,823)	(159,862)
2026	599,739	199,763	136,125	4,150	463,089	(40,562)	(162,826)
2027	626,407	207,570	141,240	4,267	480,490	(41,314)	(165,846)
2028	-	0	0	0	0	0	0
2029	-	0	0	0	0	0	0
2030	-	0	0	0	0	0	0
2031	-	0	0	0	0	0	0
2032	-	0	0	0	0	0	0
2033	-	0	0	0	0	0	0
2034	-	0	0	0	0	0	0
2035	-	0	0	0	0	0	0
2036	-	0	0	0	0	0	0
2037	-	0	0	0	0	0	0
2038	-	0	0	0	0	0	0
2039	-	0	0	0	0	0	0
2040	-	0	0	0	0	0	0
2041	-	0	0	0	0	0	0
2042	-	0	0	0	0	0	0
2043	-	0	0	0	0	0	0
2044	-	0	0	0	0	0	0
2045	-	0	0	0	0	0	0
2046	-	0	0	0	0	0	0
2047	-	0	0	0	0	0	0
2048	-	0	0	0	0	0	0
2049	-	0	0	0	0	0	0
2050	-	0	0	0	0	0	0
2051	-	0	0	0	0	0	0
2052	-	0	0	0	0	0	0
2053	-	0	0	0	0	0	0
2054	-	0	0	0	0	0	0
2055	-	0	0	0	0	0	0
2056	-	0	0	0	0	0	0
2057	-	0	0	0	0	0	0
2058	-	0	0	0	0	0	0
2059	-	0	0	0	0	0	0
2060	-	0	0	0	0	0	0
2061	-	0	0	0	0	0	0
	2,978,516	992,005	675,958	20,602	2,299,575	(201,349)	(808,275)

DUKE ENERGY FLORIDA, LLC
2023 FINAL DISMANTLEMENT COST STUDY

Section No. 3 - Calculation of future dollar dismantlement cost by plant

Progress Energy Florida

Projected Future Dollar Dismantlement Cost by Plant

Plant	Base Cost Date	Capital Recovery Year	Dismantlement Cost Components	Cost Estimate Per Study (w/o Contingency)	Cost Estimate Per Study	Inflation Compounded Multiplier	Cost Estimate 2025 Dollars	First Year of Expense (\$)	% of Total Cost	Inflation Compounded Multiplier	Future Dollar Cost	Second Year of Expense (\$)	% of Total Cost	Inflation Compounded Multiplier	Future Dollar Cost	Third Year of Expense (\$)	% of Total Cost	Inflation Compounded Multiplier	Future Dollar Cost	Total Future \$ Cost	
Anclote	2022	2029	Labor	18,507,000	21,899,000	1.1003	24,096,413	0.812	2030	50%	1.1416	13,754,520	2031	50%	1.1713	14,111,999				27,866,519	
			Material & Eq	13,130,000	15,756,000	1.0176	16,033,975	0.540	2030	50%	1.1324	9,078,292	2031	50%	1.1605	9,303,802				18,382,194	
			Disposal	862,000	1,034,000	1.0827	1,119,473	0.038	2030	50%	1.0972	614,158	2031	50%	1.1175	626,499				1,239,657	
			Plant inventory	6,323,000	6,323,000	1.0176	6,434,553	0.217	2030	50%	1.1324	3,643,186	2031	50%	1.1605	3,733,725				7,376,911	
			Plant inv Salvage	(632,000)	(632,000)	0.9242	(584,101)	-0.020	2030	50%	1.0530	(307,527)	2031	50%	1.0602	(309,621)				(617,148)	
			Salvage	(18,849,000)	(18,849,000)	0.9242	(17,420,449)	-0.587	2030	50%	1.0530	(9,171,800)	2031	50%	1.0602	(9,234,245)				(18,406,046)	
				19,341,000	25,531,000		29,679,864				17,610,829			18,231,258					35,842,987		
Barlow CT (Units 1-4) Including Common	2022	2027	Labor	1,654,000	1,959,000	1.1003	2,155,572	0.897	2028	100%	1.0797	2,327,352								2,327,352	
			Material & Eq	1,086,000	1,303,000	1.0176	1,325,988	0.552	2028	100%	1.0766	1,427,511								1,427,511	
			Disposal	52,000	62,000	1.0827	67,125	0.028	2028	100%	1.0572	70,961								70,961	
			Plant inventory	531,000	531,000	1.0176	540,368	0.225	2028	100%	1.0766	581,741									581,741
			Plant inv Salvage	(133,000)	(133,000)	0.9242	(122,920)	-0.051	2028	100%	1.0374	(127,521)									(127,521)
			Salvage	(1,690,000)	(1,690,000)	0.9242	(1,561,916)	-0.650	2028	100%	1.0374	(1,620,385)								(1,620,385)	
				1,500,000	2,032,000		2,404,217				2,659,659			2,659,659					2,659,659		
Bartow CC (unit 4) Including Common	2022	2049	Labor	15,156,000	17,958,000	1.1003	19,759,961	0.645	2050	50%	1.8709	18,484,025	2051	50%	1.9227	18,996,442				37,480,467	
			Material & Eq	8,493,000	10,192,000	1.0176	10,371,812	0.339	2050	50%	1.9875	10,306,857	2051	50%	2.0484	10,622,806				20,929,663	
			Disposal	361,000	433,000	1.0827	468,793	0.015	2050	50%	1.6225	380,311	2051	50%	1.6551	387,968				768,289	
			Plant inventory	14,676,000	14,676,000	1.0176	14,934,921	0.488	2050	50%	1.9875	14,841,390	2051	50%	2.0484	15,296,341				30,137,731	
			Plant inv Salvage	(3,669,000)	(3,669,000)	0.9242	(3,390,929)	-0.111	2050	50%	1.3267	(2,249,384)	2051	50%	1.3463	(2,282,558)				(4,531,942)	
			Salvage	(12,467,000)	(12,467,000)	0.9242	(11,522,136)	-0.376	2050	50%	1.3267	(7,843,246)	2051	50%	1.3463	(7,755,970)				(15,599,216)	
				22,550,000	27,123,000		30,622,422				34,119,953			35,265,019					69,384,972		
Bayboro (Units 1-4) Including Common	2022	2024	Labor	1,474,000	1,744,000	1.1003	1,918,998	1.195	2025	100%	1.0000	1,918,998								1,918,998	
			Material & Eq	1,089,000	1,307,000	1.0176	1,330,059	0.828	2025	100%	1.0000	1,330,059								1,330,059	
			Disposal	52,000	50,000	1.0827	54,133	0.034	2025	100%	1.0000	54,133								54,133	
			Plant inventory	546,000	546,000	1.0176	555,633	0.346	2025	100%	1.0000	555,633									555,633
			Plant inv Salvage	(55,000)	(55,000)	0.9242	(50,832)	-0.032	2025	100%	1.0000	(50,832)									(50,832)
			Salvage	(2,382,000)	(2,382,000)	0.9242	(2,201,470)	-1.370	2025	100%	1.0000	(2,201,470)								(2,201,470)	
				714,000	1,210,000		1,606,521				1,606,521			1,606,521					1,606,521		
Citrus County CC (Units 1-2) Including Common	2022	2058	Labor	11,559,000	13,688,000	1.1003	15,061,496	0.740	2059	50%	2.3883	17,985,901	2060	50%	2.4539	18,479,823				36,465,724	
			Material & Eq	7,263,000	8,716,000	1.0176	8,869,772	0.436	2059	50%	2.6102	11,575,995	2060	50%	2.6905	11,932,020				23,508,015	
			Disposal	304,000	350,000	1.0827	395,172	0.019	2059	50%	1.9371	392,742	2060	50%	1.9755	390,334				783,076	
			Plant inventory	17,813,000	17,813,000	1.0176	18,127,266	0.890	2059	50%	2.6102	23,658,008	2060	50%	2.6905	24,385,620				48,043,628	
			Plant inv Salvage	(1,781,000)	(1,781,000)	0.9242	(1,646,019)	-0.081	2059	50%	1.5197	(1,250,711)	2060	50%	1.5429	(1,269,819)				(2,520,530)	
			Salvage	(22,122,000)	(22,122,000)	0.9242	(20,445,391)	-1.004	2059	50%	1.5197	(15,535,219)	2060	50%	1.5429	(15,772,573)				(31,307,792)	
				13,036,000	16,679,000		20,362,296				36,816,716			38,145,405					74,962,121		
Crystal River North Units 4 & 5 Including Common & Handling	2022	2034	Labor	35,736,000	42,326,000	1.1003	46,573,121	0.862	2035	33%	1.2853	19,993,717	2036	33%	1.3149	20,393,080	2037	33%	1.3457	20,870,446	61,257,243
			Material & Eq	20,986,000	25,183,000	1.0176	25,627,291	0.474	2035	33%	1.2785	10,943,205	2036	33%	1.3113	11,190,866	2037	33%	1.3464	11,490,050	33,624,121
			Disposal	1,733,000	2,080,000	1.0827	2,251,938	0.042	2035	33%	1.2027	904,613	2036	33%	1.2262	919,485	2037	33%	1.2503	937,605	2,761,703
			Plant inventory	7,605,000	7,605,000	1.0176	7,738,171	0.143	2035	33%	1.2785	3,304,732	2036	33%	1.3113	3,379,523	2037	33%	1.3464	3,469,874	10,154,128
			Plant inv Salvage	(761,000)	(761,000)	0.9242	(703,324)	-0.013	2035	33%	1.0974	(457,784)	2036	33%	1.1069	(459,241)	2037	33%	1.1177	(461,774)	(1,380,799)
			Salvage	(29,714,000)	(29,714,000)	0.9242	(27,462,000)	-0.508	2035	33%	1.0974	(10,065,442)	2036	33%	1.1069	(10,122,316)	2037	33%	1.1177	(10,221,234)	(30,408,992)
				35,585,000	46,719,000		54,026,197				24,823,041			25,501,397			26,284,967		76,609,405		
Crystal River Common	2022	2034	Labor	13,168,000	15,540,000	1.1003	17,099,331	0.407	2035	50%	1.2853	10,989,068	2036	50%	1.3149	11,242,228				22,231,296	
			Material & Eq	651,000	781,000	1.0176	794,779	0.002	2035	50%	1.2785	508,056	2036	50%	1.3113	521,114				1,029,170	
			Disposal	66,000	79,000	1.0827	85,530	0.176	2035	50%	1.2027	51,434	2036	50%	1.2262	52,436				103,870	
			Plant inventory	7,289,000	7,289,000	1.0176	7,417,596	-0.016	2035	50%	1.2785	4,741,640	2036	50%	1.3113	4,853,511				9,605,151	
			Plant inv Salvage	(729,000)	(729,000)	0.9242	(673,750)	-0.010	2035	50%	1.0974	(369,677)	2036	50%	1.1069	(372,883)				(742,560)	
			Salvage	(475,000)	(475,000)	0.9242	(439,000)				(240,873)	2036	50%	1.1069	(242,962)				(483,835)		
			Landfill	(13,590,000)	(16,308,000)	1.0885	(17,751,818)				11,014,391	2036	50%	1.2695	11,268,188				22,822,579		
				33,560,000	38,793,000		42,036,304				26,694,039			27,331,632					54,025,671		
Crystal River Maniculture (Fish Hatchery)	2022	2034	Labor	1,120,000	1,333,000	1.1003	1,466,757	0.000	2035	100%	1.2853	1,885,254								1,885,254	
			Material & Eq	70,000	84,000	1.0176	85,482	0.000	2035	100%	1.2785	109,287								109,287	
			Disposal	5,000	6,000	1.0827	6,496	-1.393	2035	100%	1.2027	7,813								7,813	
			Salvage	(1,000)	(1,000)	0.9242	(924)		2035	100%	1.0974	(1,014)								(1,014)	
				1,194,000	1,422,000		1,557,811				2,001,340			2,001,340					2,001,340		
Debarry Gas Turbine units 2 - 6 Including Common	2022	2027	Labor	2,106,000	2,488,000	1.1003	2,737,654	0.890	2028	100%	1.0797	2,955,821								2,955,821	
			Material & Eq	1,862,000	2,234,000	1.0176	2,273,413	0.018	2028	100%	1.0766	2,447,475								2,447,475	
			Disposal	82,000	98,000	1.0827	106,101	0.287	2028	100%	1.0572	112,165								112,165	
			Plant inventory	0	0	0.9242	0	-0.065	2028	100%	1.0766	-								-	
			Plant inv Salvage	0	0	0.9242	0	-0.529	2028	100%	1.0374	-								-	
			Salvage	(3,223,000)																	

Progress Energy Florida
Projected Future Dollar Dismantlement Cost by Plant

Plant	Base Cost Date	Capital Recovery Year	Dismantlement Cost Components	Cost Estimate Per Study (w/o Contingency)	Cost Estimate Per Study	Inflation Compounded Multiplier	Cost Estimate 2025 Dollars	First Year of Expenditure (\$)	% of Total Cost	Inflation Compounded Multiplier	Future Dollar Cost	Second Year of Expenditure (\$)	% of Total Cost	Inflation Compounded Multiplier	Future Dollar Cost	Third Year of Expenditure (\$)	% of Total Cost	Inflation Compounded Multiplier	Future Dollar Cost	Total Future \$ Cost			
Hines PB3	2022	2045	Material & Eq	2,469,000	2,963,000	1.0176	3,015,275	0.413	2044	100%	1.6593	5,003,166								5,003,166			
			Disposal	611,000	733,000	1.0827	793,592	0.000	2044	100%	1.4388	1,141,813									1,141,813		
			Plant inventory	0	0	1.0176	0	0.000	2044	100%	1.6593	-									-		
			Plant inv Salvage	0	0	0.9242	0	-2.335	2044	100%	1.2235	-									-		
			Salvage	(5,798,000)	(5,798,000)	0.9242	(5,358,574)		2044	100%	1.2235	(6,556,233)										(6,556,233)	
				100,000	1,224,000				2,110,034													5,445,883	
Hines PB4	2022	2045	Labor	2,995,000	3,533,000	1.1003	3,887,512	0.047	2046	100%	1.6838	6,545,942									6,545,942		
			Material & Eq	2,619,000	3,143,000	1.0176	3,198,450	0.013	2046	100%	1.7631	5,639,066									5,639,066		
			Disposal	771,000	925,000	1.0827	1,001,463	0.156	2046	100%	1.4978	1,500,023										1,500,023	
			Plant inventory	0	0	1.0176	0	-0.014	2046	100%	1.7631	-										-	
			Plant inv Salvage	0	0	0.9242	0	-0.060	2046	100%	1.2566	-										-	
			Salvage	(6,127,000)	(6,127,000)	0.9242	(5,662,640)		2046	100%	1.2566	(7,115,863)											(7,115,863)
	258,000	1,474,000				2,424,785														6,569,168			
Hines PB4 Including Common	2022	2047	Labor	71,986,000	85,646,000	1.1003	94,239,983	1.746	2048	33%	1.7728	55,801,312	2049	33%	1.8208	57,140,286	2050	33%	1.8709	58,711,056	171,652,654		
			Material & Eq	4,262,000	5,114,000	1.0176	5,204,224	0.061	2048	33%	1.8717	3,253,414	2049	33%	1.9287	3,342,401	2050	33%	1.9875	3,444,307	10,040,122		
			Disposal	1,141,000	1,369,000	1.0827	1,482,165	0.000	2048	33%	1.8588	771,673	2049	33%	1.5904	784,948	2050	33%	1.6225	800,809	2,357,428		
			Plant inventory	16,841,000	16,841,000	1.0176	17,138,117	0.000	2048	33%	1.8717	10,713,872	2049	33%	1.9287	11,006,916	2050	33%	1.9875	11,342,505	33,063,293		
			Plant inv Salvage	(1,684,000)	(1,684,000)	0.9242	(1,556,371)	-2.905	2048	33%	1.2899	(670,538)	2049	33%	1.3079	(677,828)	2050	33%	1.3267	(687,594)	(2,035,960)		
			Salvage	(7,189,000)	(7,189,000)	0.9242	(6,644,151)		2048	33%	1.2899	(2,862,529)	2049	33%	1.3079	(2,893,650)	2050	33%	1.3267	(2,935,341)	(8,691,520)		
	85,357,000	100,097,000		109,863,967		2,098			67,007,204											206,386,017			
Intercession City Units 1 - 6	2022	2034	Labor	1,355,000	1,600,500	1.1003	1,761,099	2.241	2035	100%	1.2853	2,263,578									2,263,578		
			Material & Eq	1,200,000	1,440,000	1.0176	1,465,405	0.078	2035	100%	1.2785	1,873,497										1,873,497	
			Disposal	39,000	47,000	1.0827	50,885	0.000	2035	100%	1.2027	61,200										61,200	
			Plant inventory	0	0	1.0176	0	0.000	2035	100%	1.2785	-										-	
			Plant inv Salvage	0	0	0.9242	0	-4.018	2035	100%	1.0974	-										-	
			Salvage	(2,638,000)	(2,638,000)	0.9242	(2,438,068)		2035	100%	1.0974	(2,675,470)											(2,675,470)
	(44,000)	449,500		839,321		2,066			1,522,805											1,522,805			
Intercession City Units 7 - 10	2022	2038	Labor	1,386,000	1,638,500	1.1003	1,802,912	1.713	2039	100%	1.4114	2,544,672									2,544,672		
			Material & Eq	1,226,000	1,471,000	1.0176	1,496,952	0.063	2039	100%	1.4215	2,127,926										2,127,926	
			Disposal	40,000	48,000	1.0827	51,968	0.000	2039	100%	1.3011	67,617										67,617	
			Plant inventory	0	0	1.0176	0	0.000	2039	100%	1.4215	-										-	
			Plant inv Salvage	0	0	0.9242	0	-2.841	2039	100%	1.1433	-										-	
			Salvage	(2,904,000)	(2,904,000)	0.9242	(2,683,908)		2039	100%	1.1433	(3,068,579)											(3,068,579)
	(252,000)	253,500		867,924		0.618			1,671,636											1,671,636			
Intercession City Units 11	2022	2042	Labor	522,000	616,750	1.1003	678,637	0.233	2043	100%	1.5607	1,059,129									1,059,129		
			Material & Eq	461,000	553,000	1.0176	562,756	0.014	2043	100%	1.6079	904,877										904,877	
			Disposal	16,000	19,000	1.0827	20,571	0.403	2043	100%	1.4098	29,002										29,002	
			Plant inventory	0	0	1.0176	0	-0.002	2043	100%	1.6079	-										-	
			Plant inv Salvage	0	0	0.9242	0	-0.177	2043	100%	1.2044	-										-	
			Salvage	(1,010,000)	(1,010,000)	0.9242	(933,453)		2043	100%	1.2044	(1,124,221)											(1,124,221)
	(11,000)	178,750		328,511		0.672			868,787											868,787			
Intercession City Units 12 - 14 Including Common	2022	2045	Labor	5,857,550	6,950,250	1.1003	7,647,659	0.509	2046	100%	1.6838	12,877,423									12,877,423		
			Material & Eq	2,360,000	2,832,000	1.0176	2,881,964	0.038	2046	100%	1.7631	5,081,081										5,081,081	
			Disposal	131,000	157,000	1.0827	169,978	-0.218	2046	100%	1.4978	254,598										254,598	
			Plant inventory	4,901,000	4,901,000	1.0176	4,987,466	0.000	2046	100%	1.7631	8,793,212										8,793,212	
			Plant inv Salvage	(1,225,000)	(1,225,000)	0.9242	(1,132,158)	0.000	2046	100%	1.2566	(1,422,708)											(1,422,708)
			Salvage	(2,363,000)	(2,363,000)	0.9242	(2,183,910)	0.868	2046	100%	1.2566	(2,744,375)											(2,744,375)
	9,681,550	11,252,250		12,370,999		0.570			22,839,231											22,839,231			
Osceola Solar Center	2022	2046	Labor	369,500	436,100	1.1003	479,860	0.431	2047	100%	1.7273	828,852									828,852		
			Material & Eq	297,200	357,000	1.0176	363,298	-0.039	2047	100%	1.8164	659,908										659,908	
			Disposal	20,500	25,000	1.0827	27,067	-0.972	2047	100%	1.5279	41,355										41,355	
			Plant inventory	(168,600)	(168,600)	0.9242	(155,822)		2047	100%	1.2726	(198,300)											(198,300)
			Salvage	518,600	649,500		714,403		0.442			1,331,815											1,331,815
				5,014,000	5,928,000		6,522,834		0.795			10,708,011											10,708,011
Osprey Station Including Common	2022	2044	Labor	4,121,000	4,945,000	1.0176	5,032,242	0.030	2045	100%	1.7111	8,610,513									8,610,513		
			Material & Eq	245,000	294,000	1.0827	318,303	-0.319	2045	100%	1.4683	467,359										467,359	
			Disposal	3,179,000	3,179,000	1.0176	3,235,085	0.000	2045	100%	1.7111	5,535,454										5,535,454	
			Plant inventory	(318,000)	(318,000)	0.9242	(293,899)	0.403	2045	100%	1.2409	(364,704)											(364,704)
			Plant inv Salvage	(7,900,000)	(7,900,000)	0.9242	(7,301,255)	0.756	2045	100%	1.2409	(9,060,253)											(9,060,253)
			Salvage	4,341,000	6,128,000		7,513,300		0.598			15,896,380											15,896,380
	0.047					-0.401																	
Perry Solar Station	2022	2046	Labor	546,900	647,500	1.1003	712,472	0.247	2047	100%	1.7273	1,230,637									1,230,637		
			Material & Eq	362,500	435,000	1.0176	442,674	0.000	2047	100%	1.8164	804,089										804,089	
			Disposal	20,900	25,000	1.0827	27,067	0.799	2047	100%	1.5279	41,355										41,355	
			Plant inventory	(309,000)	(309,000)	0.9242	(285,581)	0.593	2047	100%	1.2726	(363,433)											

Progress Energy Florida

Projected Future Dollar Dismantlement Cost by Plant

Plant	Base Cost Date	Capital Recovery Year	Dismantlement Cost Components	Cost Estimate Per Study (w/o Contingency)	Cost Estimate Per Study	Inflation Compounded Multiplier	Cost Estimate of 2025 Dollars	First Year of Expense (\$)	% of Total Cost	Inflation Compounded Multiplier	Future Dollar Cost	Second Year of Expense (\$)	% of Total Cost	Inflation Compounded Multiplier	Future Dollar Cost	Third Year of Expense (\$)	% of Total Cost	Inflation Compounded Multiplier	Future Dollar Cost	Total Future \$ Cost	
Trenton Solar	2022	2049	Labor	5,049,900	5,968,300	1.1003	6,567,178	-0.322	2050	100%	1.8799	12,286,247							12,286,247		
			Material & Eq	4,148,200	4,978,000	1.0176	5,065,824		2050	100%	1.9875	10,068,198							10,068,198		
			Disposal	389,900	468,000	1.0827	506,686	0.738	2050	100%	1.6225	822,105							822,105		
			Salvage	(3,596,000)	(3,596,000)	0.9242	(3,323,462)	0.583	2050	100%	1.3267	(4,409,259)								(4,409,259)	
				5,992,000	7,818,300		8,816,226	0.048													18,767,291
Debay Solar	2022	2049	Labor	6,617,500	7,832,200	1.1003	8,618,107	-0.368	2050	100%	1.8709	16,123,241								16,123,241	
			Material & Eq	4,598,500	5,518,000	1.0176	5,615,351		2050	100%	1.9875	11,160,369								11,160,369	
			Disposal	273,700	328,000	1.0827	355,113	0.718	2050	100%	1.6225	576,176								576,176	
			Salvage	(3,948,600)	(3,948,600)	0.9242	(3,558,918)	0.469	2050	100%	1.3267	(4,713,986)								(4,713,986)	
				7,641,100	9,829,600		11,031,653	0.031													23,140,800
Columbia Solar	2022	2050	Labor	4,801,300	5,674,400	1.1003	6,243,787	-0.218	2051	100%	1.9227	12,005,058								12,005,058	
			Material & Eq	4,038,500	4,844,000	1.0176	4,929,460		2051	100%	2.0484	10,097,502								10,097,502	
			Disposal	310,100	372,000	1.0827	402,751	0.763	2051	100%	1.6551	666,607								666,607	
			Salvage	(3,370,800)	(3,370,800)	0.9242	(3,115,330)	0.537	2051	100%	1.3463	(4,194,085)								(4,194,085)	
				5,777,100	7,519,600		8,460,668	0.047													18,575,082
Twin Rivers	2022	2051	Labor	6,648,300	7,867,100	1.1003	8,656,509	-0.347	2052	100%	1.9758	17,103,208								17,103,208	
			Material & Eq	4,630,500	5,557,000	1.0176	5,655,039		2052	100%	2.1115	11,940,487								11,940,487	
			Disposal	283,900	341,000	1.0827	369,188	0.785	2052	100%	1.6883	623,292								623,292	
			Salvage	(2,837,800)	(2,837,800)	0.9242	(2,622,725)	0.615	2052	100%	1.3666	(3,584,335)								(3,584,335)	
				8,724,900	10,927,300		12,058,011	0.041													26,082,652
Santa Fe	2022	2051	Labor	4,733,500	5,597,900	1.1003	6,159,610	-0.441	2052	100%	1.9758	12,169,928								12,169,928	
			Material & Eq	3,547,100	4,257,000	1.0176	4,332,104		2052	100%	2.1115	9,147,140								9,147,140	
			Disposal	293,200	352,000	1.0827	381,097	0.807	2052	100%	1.6883	643,388								643,388	
			Salvage	(3,028,800)	(3,028,800)	0.9242	(2,799,250)	0.490	2052	100%	1.3666	(3,825,582)								(3,825,582)	
				5,545,000	7,178,100		8,073,561	0.036													18,134,884
Duette	2022	2051	Labor	4,645,200	5,490,800	1.1003	6,041,764	-0.333	2052	100%	1.9758	11,937,092								11,937,092	
			Material & Eq	3,872,500	4,647,000	1.0176	4,728,985		2052	100%	2.1115	9,985,145								9,985,145	
			Disposal	244,200	293,000	1.0827	317,220	0.805	2052	100%	1.6883	535,556								535,556	
			Salvage	(3,671,200)	(3,671,200)	0.9242	(3,392,963)	0.484	2052	100%	1.3666	(4,636,977)								(4,636,977)	
				5,090,700	6,759,600		7,695,006	0.037													17,820,816
Charlie Creek	2022	2052	Labor	5,350,800	6,335,000	1.1003	6,970,673	-0.312	2053	100%	2.0300	14,150,609								14,150,609	
			Material & Eq	3,467,400	4,161,000	1.0176	4,234,410		2053	100%	2.1764	9,215,841								9,215,841	
			Disposal	240,400	298,000	1.0827	311,807	0.809	2053	100%	1.7218	539,858								539,858	
			Salvage	(3,115,700)	(3,115,700)	0.9242	(2,879,564)	0.459	2053	100%	1.3875	(3,995,469)								(3,995,469)	
				5,942,900	7,668,300		8,637,326	0.044													19,907,839
Bay Ranch Solar NEW 2022	2022	2053	Labor	5,686,200	6,732,300	1.1003	7,407,840	-0.010	2054	100%	2.0858	15,451,036								15,451,036	
			Material & Eq	3,645,700	4,375,000	1.0176	4,452,186		2054	100%	2.2434	9,987,827								9,987,827	
			Disposal	263,700	316,000	1.0827	342,121	0.416	2054	100%	1.7559	600,735								600,735	
			Salvage	(3,251,100)	(3,251,100)	0.9242	(3,004,702)	0.411	2054	100%	1.4087	(4,232,798)								(4,232,798)	
				6,344,500	8,172,200		9,197,445	0.183													21,806,800
Bay Trail Solar NEW 2022	2022	2052	Labor	5,135,800	6,081,600	1.1003	6,691,846	1.000	2053	100%	2.0300	13,584,584								13,584,584	
			Material & Eq	3,105,600	3,727,000	1.0176	3,792,754		2053	100%	2.1764	8,254,613								8,254,613	
			Disposal	280,100	336,000	1.0827	363,775	-2.697	2053	100%	1.7218	626,335								626,335	
			Salvage	(2,792,800)	(2,792,800)	0.9242	(2,581,136)	-1.647	2053	100%	1.3875	(3,581,992)								(3,581,992)	
				5,728,700	7,351,800		8,267,239	-0.103													18,884,140
Cape San Blas Storage NEW 2022	2022	2032	Labor	1,094,400	1,286,700	1.1003	1,415,811		2033	100%	1.2287	1,739,665								1,739,665	
			Material & Eq	1,144,800	1,374,000	1.0176	1,398,241		2033	100%	1.2165	1,700,964								1,700,964	
			Disposal	478,800	575,000	1.0827	622,531	0.800	2033	100%	1.1585	721,201								721,201	
			Salvage	(37,600)	(37,600)	0.9242	(34,750)	0.507	2033	100%	1.0772	(37,433)								(37,433)	
				2,680,400	3,198,100		3,401,833	0.040													4,124,397
Falmouth Solar NEW 2022	2022	2054	Labor	5,243,400	6,202,100	1.1003	6,824,438	-0.347	2055	50%	2.1430	7,312,545	2056	50%	2.2019	7,513,359				14,825,904	
			Material & Eq	3,960,200	4,752,000	1.0176	4,835,837		2055	50%	2.3123	5,591,071	2056	50%	2.3835	5,763,027				11,354,098	
			Disposal	231,400	278,000	1.0827	300,980	0.781	2055	50%	1.7907	269,488	2056	50%	1.8263	274,833				544,321	
			Salvage	(3,176,900)	(3,176,900)	0.9242	(2,936,125)	0.460	2055	50%	1.4302	(2,099,693)	2056	50%	1.4521	(2,131,773)				(4,231,466)	
				6,258,100	8,055,200		9,025,130	0.050													11,419,446
Fort Green Solar NEW 2022	2022	2052	Labor	5,738,600	6,791,800	1.1003	7,473,310	-0.291	2053	100%	2.0300	15,170,972								15,170,972	
			Material & Eq	3,881,300	4,658,000	1.0176	4,740,179		2053	100%	2.1764	10,316,605								10,316,605	
			Disposal	283,800	341,000	1.0827	369,188	0.790	2053	100%	1.7218	635,655								635,655	
			Salvage	(3,506,100)	(3,506,100)	0.9242	(3,240,375)	0.464	2053	100%	1.3875	(4,456,103)								(4,456,103)	
				6,398,200	8,284,700		9,342,302	0.043													21,627,129
Hardestown Solar NEW 2022	2022	2053	Labor	5,421,900	6,418,500	1.1003	7,062,552	-0.298	2054	100%	2.0858	14,730,846								14,730,846	
			Material & Eq	3,408,600	4,092,000	1.0176	4,164,193		2054	100%	2.2434	9,341,757								9,341,757	
			Disposal	345,900	415,000	1.0827	449,305	0.789	2054	100%	1.7559	788,941								788,941	
			Salvage	(2,845,900)	(2,845,900)	0.9242	(2,630,212)	0.474	2054	100%	1.4087	(3,705,245)								(3,705,245)	
				6,331,500	8,079,600		9,045,838														

Progress Energy Florida

Projected Future Dollar Dismantlement Cost by Plant

Plant	Base Cost Date	Capital Recovery Year	Dismantlement Cost Components	Cost Estimate Per Study (w/o Contingency)	Cost Estimate Per Study	Inflation Compounded Multiplier	Cost Estimate of 2025 Dollars	First Year of Expense (\$)	% of Total Cost	Inflation Compounded Multiplier	Future Dollar Cost	Second Year of Expense (\$)	% of Total Cost	Inflation Compounded Multiplier	Future Dollar Cost	Third Year of Expense (\$)	% of Total Cost	Inflation Compounded Multiplier	Future Dollar Cost	Total Future \$ Cost	
John Hopkins Microgrid Storage NEW 2022	2023	2033	Labor	1,156,200	1,332,200	1.1003	1,465,877	-0.009	2034	100%	1.2567	1,842,126								1,842,126	
			Material & Eq	1,028,700	1,234,000	1.0176	1,255,771		2034	100%	1.2468	1,565,644								1,565,644	
			Disposal	3,668,400	4,402,000	1.0827	4,765,881	0.743	2034	100%	1.1801	5,624,091								5,624,091	
			Salvage	(88,700)	(88,700)	0.9242	(81,977)	0.504	2034	100%	1.0872	(89,128)									(89,128)
				5,764,600	6,979,500		7,405,552				8,942,733								8,942,733		
Micanoey Energy Storage NEW 2022	2022	2032	Labor	793,700	922,000	1.1003	1,014,516		2033	100%	1.2287	1,246,578								1,246,578	
			Material & Eq	757,700	909,000	1.0176	925,037		2033	100%	1.2165	1,125,310								1,125,310	
			Disposal	1,644,000	1,973,000	1.0827	2,136,093	0.802	2033	100%	1.1585	2,474,661								2,474,661	
			Salvage	(39,900)	(39,900)	0.9242	(36,876)	0.482	2033	100%	1.0772	(39,723)									(39,723)
				3,155,500	3,764,100		4,038,770				4,806,826								4,806,826		
Mule Creek Solar NEW 2022	2022	2054	Labor	5,251,900	6,211,400	1.1003	6,834,671		2055	50%	2.1430	7,323,510	2056	50%	2.2019	7,524,625				14,848,135	
			Material & Eq	3,960,200	4,762,000	1.0176	4,835,837		2055	50%	2.3123	5,591,071	2056	50%	2.3835	5,763,027				11,354,098	
			Disposal	401,200	481,000	1.0827	520,761	0.805	2055	50%	1.7907	466,274	2056	50%	1.8263	475,522				941,796	
			Salvage	(3,157,500)	(3,157,500)	0.9242	(2,918,196)	0.496	2055	50%	1.4302	(2,086,872)	2056	50%	1.4521	(2,118,756)				(4,205,628)	
				6,455,800	8,286,900		9,273,073	0.045			11,293,983				11,644,418				22,938,401		
Sandy Creek Solar NEW 2022	2022	2052	Labor	5,687,500	6,733,000	1.1003	7,408,610		2053	100%	2.0300	15,039,630								15,039,630	
			Material & Eq	3,645,700	4,375,000	1.0176	4,452,186		2053	100%	2.1764	9,689,812								9,689,812	
			Disposal	299,800	349,000	1.0827	376,767	0.857	2053	100%	1.7218	646,704								646,704	
			Salvage	(3,251,100)	(3,251,100)	0.9242	(3,004,702)	0.909	2053	100%	1.3875	(4,169,101)									(4,169,101)
				6,371,900	8,204,900		9,232,861	0.057			21,209,045								21,209,045		
County Line Solar NEW 2022 (Replaces St Marks in study) Use PROXY per study as basis	2022	2054	Labor	5,252,100	6,216,700	1.1003	6,840,503		2055	100%	2.1430	14,659,517								14,659,517	
			Material & Eq	3,443,300	4,140,000	1.0176	4,213,040		2055	100%	2.3123	9,742,018								9,742,018	
			Disposal	295,000	354,000	1.0827	383,263	0.294	2055	100%	1.7907	686,324								686,324	
			Salvage	(3,175,300)	(3,175,300)	0.9242	(2,934,647)	0.278	2055	100%	1.4302	(4,197,273)									(4,197,273)
				5,821,700	7,535,400		8,502,159	0.445			20,890,586								20,890,586		
St Pete Pier Solar NEW 2022	2022	2050	Labor	55,400	66,200	1.1003	72,843	-0.016	2051	100%	1.9227	140,057									140,057
			Material & Eq	57,000	68,000	1.0176	69,200		2051	100%	2.0484	141,749								141,749	
			Disposal	3,700	4,000	1.0827	4,331	0.753	2051	100%	1.6551	7,168								7,168	
			Salvage	(76,000)	(76,000)	0.9242	(70,240)	0.529	2051	100%	1.3463	(94,562)									(94,562)
				40,100	62,200		76,134	0.034			194,412								194,412		
Trenton Storage NEW 2022	2021	2031	Labor	1,108,400	1,294,000	1.1003	1,423,844		2032	100%	1.2003	1,709,050								1,709,050	
			Material & Eq	1,095,400	1,314,000	1.0176	1,337,182		2032	100%	1.1885	1,589,294								1,589,294	
			Disposal	1,658,500	1,990,000	1.0827	2,154,499	0.806	2032	100%	1.1378	2,451,332								2,451,332	
			Salvage	(84,600)	(84,600)	0.9242	(78,189)	0.534	2032	100%	1.0680	(83,596)									(83,596)
				3,777,700	4,513,400		4,837,337	0.024			5,666,170								5,666,170		
Winquepin Solar NEW 2022	2022	2054	Labor	5,243,600	6,202,200	1.1003	6,824,548	-0.080	2055	50%	2.1430	7,312,663	2056	50%	2.2019	7,513,480				14,826,143	
			Material & Eq	3,960,200	4,752,000	1.0176	4,835,837	-0.638	2055	50%	2.3123	5,591,071	2056	50%	2.3835	5,763,027				11,354,098	
			Disposal	296,300	354,000	1.0827	376,767		2055	50%	1.7907	275,305	2056	50%	1.8263	280,765				556,070	
			Salvage	(3,178,300)	(3,178,300)	0.9242	(2,937,419)	0.743	2055	50%	1.4302	(2,100,619)	2056	50%	1.4521	(2,132,713)				(4,233,332)	
				6,261,800	8,059,900		9,030,442	0.416			11,078,420				11,424,559				22,502,979		
Suwannee - Gas 2022	2022	2034	Labor	1,472,000	1,742,000	1.1003	1,916,798		2035	100%	1.2853	2,463,701								2,463,701	
			Material & Eq	1,040,000	1,248,000	1.0176	1,270,018		2035	100%	1.2785	1,623,698								1,623,698	
			Disposal	44,000	53,000	1.0827	57,381	-0.038	2035	100%	1.2027	69,013								69,013	
			Plant Inventory	830,000	830,000	1.0176	844,643	-0.554	2035	100%	1.2785	1,079,863								1,079,863	
				(207,000)	(207,000)	0.9242	(191,312)	0.024			(203,941)								(203,941)		
				(1,643,000)	(1,643,000)	0.9242	(1,518,478)	0.337			(1,666,337)								(1,666,337)		
				1,538,000	2,023,000		2,379,050	0.230			3,359,997								3,359,997		
Tiger Bay Combined Cycle 2022	2022	2035	Labor	2,787,000	3,302,000	1.1003	3,633,333		2036	100%	1.3149	4,777,585								4,777,585	
			Material & Eq	1,667,000	2,000,000	1.0176	2,035,285		2036	100%	1.3113	2,668,959								2,668,959	
			Disposal	56,000	67,000	1.0827	72,538	-0.071	2036	100%	1.2262	88,943								88,943	
			Plant Inventory	2,011,000	2,011,000	1.0176	2,046,479	-0.285	2036	100%	1.3113	2,683,639								2,683,639	
				(201,000)	(201,000)	0.9242	(185,766)	0.007			(205,622)								(205,622)		
				(2,934,000)	(2,934,000)	0.9242	(2,711,634)	0.206			(3,001,474)								(3,001,474)		
				3,886,000	4,245,000		4,890,235				7,012,030								7,012,030		
University of Florida Gas Turbine 2022	2022	2027	Labor	706,000	835,000	1.1003	918,786		2028	100%	1.0797	992,005								992,005	
			Material & Eq	514,000	617,000	1.0176	627,885		2028	100%	1.0766	675,958								675,958	
			Disposal	15,000	18,000	1.0827	19,488		2028	100%	1.0572	20,602								20,602	
			Plant Inventory	2,099,000	2,099,000	1.0176	2,136,032		2028	100%	1.0766	2,299,575								2,299,575	
				(210,000)	(210,000)	0.9242	(194,064)	0.007			(201,340)								(201,340)		
				(843,000)	(843,000)	0.9242	(779,110)	0.208			(808,275)								(808,275)		
				2,281,000	2,516,000		2,728,997				2,978,516								2,978,516		
				384,162,950	482,782,500		545,977,547				712,273,154				247,666,205	0	0	0	26,284,967	1,056,900,068	

Progress Energy Florida
Projected Future Dismantlement Cost by Plant

Plant	Recovery Period (from test year)	Study Date	Test Year	Capital Recovery Year	Dismantlement Costs in 2024 \$	Accumulated Theoretical Reserve (12/31/23 projected)	Total Future Dollars	2023	2024	2025	2026	2027	2028	2029	2030
Bay Ranch Solar	29	2022	2024	2053	9,197,445	1,453,787	21,806,800								
Bay Trail Solar	28	2022	2024	2052	8,267,239	19,794	18,884,140								
Cape San Blas Storage	8	2022	2024	2032	3,401,833	-	4,124,397								
Falmouth Solar	30	2022	2024	2054	9,025,130	7,859	22,492,857								
Fort Green Solar	28	2022	2024	2052	9,342,302	22,669	21,627,129								
Hardeetown Solar	29	2022	2024	2053	9,045,838	14,784	21,156,299								
High Springs Solar	29	2022	2024	2053	8,890,462	14,578	20,860,925								
Hildreth Solar	29	2022	2024	2053	9,193,008	15,112	21,626,147								
Jennings Energy Storage	8	2022	2024	2032	843,627	-	1,022,490								
John Hopkins Microgrid Storage	9	2022	2024	2033	7,405,552	-	8,942,733								
Micanopy Energy Storage	8	2022	2024	2032	4,038,770	-	4,806,826								
Mule Creek Solar	30	2022	2024	2054	9,273,073	8,015	22,938,401								
Sandy Creek Solar	28	2022	2024	2052	9,232,861	22,231	21,209,045								
Spring Ridge Solar	30	2022	2024	2054	8,502,159	7,299	20,890,586								
St Pete Pier Solar	26	2022	2024	2050	76,134	340	194,412								0
Trenton Storage	7	2022	2024	2031	4,837,337	-	5,666,170								0
Winyepin Solar	30	2022	2024	2054	9,030,442	7,863	22,502,979								0
Suwannee Gas	10	2022	2024	2034	2,379,050	870,148	3,359,997								
Tiger Bay	11	2022	2024	2035	4,890,235	1,803,797	7,012,030								
UF Cogeneration	3	2022	2024	2027	2,728,997	1,178,686	2,978,516							2,978,516	
Total					545,977,547	149,166,576	1,056,900,068	0	0	1,606,521	0	0	8,063,399	0	17,610,829

Progress Energy Florida
Projected Future Dismantlement Cost by Plant

Plant	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043
Bay Ranch Solar													
Bay Trail Solar													
Cape San Blas Storage			4,124,397										
Falmouth Solar													
Fort Green Solar													
Hardeetown Solar													
High Springs Solar													
Hildreth Solar													
Jennings Energy Storage			1,022,490										
John Hopkins Microgrid Storage				8,942,733									
Micanopy Energy Storage			4,806,826										
Mule Creek Solar													
Sandy Creek Solar													
Spring Ridge Solar													
St Pete Pier Solar													
Trenton Storage		5,666,170											
Winquepin Solar													
Suwannee Gas					3,359,997								
Tiger Bay							7,012,030						
UF Cogeneration													
Total	18,231,258	5,666,170	9,953,713	8,942,733	58,401,222	59,845,059	26,284,967	12,279,163	1,671,636	5,096,055	0	0	868,787

Progress Energy Florida
Projected Future Dismantlement Cost by Plant

Plant	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054
Anclote											
Bartow - CT											
Bartow - CC							34,119,953	35,265,019			
Bayboro Peakers											
Citrus County CC											
Crystal River North (4&5)											
Crystal River Common											
Crystal River Mariculture											
Debary Peakers (1-6)											
Debary Peakers (7-10)											
Hines 1											
Hines 2	5,445,883										
Hines 3			6,569,168								
Hines 4					67,007,204	68,703,071	70,675,742				
Intercession City (1-6)											
Intercession City (7-10)											
Intercession City (11)											
Intercession City (12-14)			22,839,231								
Osceola Solar				1,331,815							
Osprey CC		15,896,380									
Perry Solar				1,712,648							
Suwannee Solar					2,029,550						
Hamilton Solar						18,773,671					
Lake Placid Solar							18,428,016				
Trenton Solar							18,767,291				
Debary Solar							23,140,800				
Columbia Solar								18,575,082			
Twin Rivers									26,082,652		
Santa Fe									18,134,884		
Duette									17,820,816		
Charlie Creek										19,907,839	

Progress Energy Florida
Projected Future Dismantlement Cost by Plant

Plant	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054
Bay Ranch Solar											21,806,800
Bay Trail Solar										18,884,140	
Cape San Blas Storage											
Falmouth Solar											
Fort Green Solar										21,627,129	
Hardeetown Solar											21,156,299
High Springs Solar											20,860,925
Hildreth Solar											21,626,147
Jennings Energy Storage											
John Hopkins Microgrid Storage											
Micanopy Energy Storage											
Mule Creek Solar											
Sandy Creek Solar										21,209,045	
Spring Ridge Solar											
St Pete Pier Solar								194,412			
Trenton Storage											
Winqepin Solar											
Suwannee Gas											
Tiger Bay											
UF Cogeneration											
Total	5,445,883	15,896,380	29,408,399	3,044,463	69,036,754	87,476,742	165,131,802	54,034,513	62,038,352	81,628,153	85,450,171

Progress Energy Florida
Projected Future Dismantlement Cost by Plant

Plant	2055	2056	2057	2058	2059	2060
Anclote						
Bartow - CT						
Bartow - CC						
Bayboro Peakers						
Citrus County CC					36,816,716	38,145,405
Crystal River North (4&5)						
Crystal River Common						
Crystal River Mariculture						
Debary Peakers (1-6)						
Debary Peakers (7-10)						
Hines 1						
Hines 2						
Hines 3						
Hines 4						
Intercession City (1-6)						
Intercession City (7-10)						
Intercession City (11)						
Intercession City (12-14)						
Osceola Solar						
Osprey CC						
Perry Solar						
Suwannee Solar						
Hamilton Solar						
Lake Placid Solar						
Trenton Solar						
Debary Solar						
Columbia Solar						
Twin Rivers						
Santa Fe						
Duette						
Charlie Creek						

Progress Energy Florida
Projected Future Dismantlement Cost by Plant

Plant	2055	2056	2057	2058	2059	2060
Bay Ranch Solar						
Bay Trail Solar						
Cape San Blas Storage						
Falmouth Solar	11,073,411	11,419,446				
Fort Green Solar						
Hardeetown Solar						
High Springs Solar						
Hildreth Solar						
Jennings Energy Storage						
John Hopkins Microgrid Storage						
Micanopy Energy Storage						
Mule Creek Solar	11,293,983	11,644,418				
Sandy Creek Solar						
Spring Ridge Solar	20,890,586					
St Pete Pier Solar						
Trenton Storage						
Winoquepin Solar	11,078,420	11,424,559				
Suwannee Gas						
Tiger Bay						
UF Cogeneration						
Total	54,336,400	34,488,423	0	0	36,816,716	38,145,405

DUKE ENERGY FLORIDA, LLC
2023 FINAL DISMANTLEMENT COST STUDY

Section No. 4 - Proposed reserve adjustments

**Duke Energy Florida
2022 Dismantlement Study
Proposed Reserve Adjustments - Residual Reserve Balances**

Transfer of Residual Reserve from:

	<u>Accumulated Reserve (12/31/24 projected)</u>	<u>Future to Dismantle</u>	<u>Surplus/(Deficit)</u>	<u>Function</u>
Avon Park Gas Turbine	670,671	-	670,671	OTHER PROD
Crystal River South Units 1 & 2	8,624,656	-	8,624,656	STEAM
Crystal River Helper Cooling Towers	(640,794)	-	(640,794)	STEAM
Higgins - Peakers	(426,720)	-	(426,720)	OTHER PROD
Suwannee - Steam units 1 - 3	(1,056,312)	-	(1,056,312)	STEAM
<hr/>				
Steam Function	6,927,550		6,927,550	
Other Production Function	243,951		243,951	
	7,171,501	-	7,171,501	

Transfer of Residual Reserve to:

	<i>A</i>	<i>B</i>	<i>C=A-B</i>	<i>D</i>	<i>E</i>	<i>F=A+D+E</i>
	<u>Accumulated Reserve (before adjustments)</u>	<u>Future to Dismantle</u>	<u>Deficit</u>	<u>Allocation of Residual Reserves</u>	<u>Adjustments due to Theoretical Reserve analysis</u>	<u>Adjusted 12/31/24 Reserve Balances (for plants receiving portion of residual reserve balances)</u>
Anclote	21,524,859	35,842,087	(14,317,228)	6,927,550	17	28,452,426
Bartow CT	830,083	2,659,659	(1,829,576)	243,951	15,217	1,089,251
	22,354,942	38,501,746	(16,146,804)	7,171,501	15,234	29,541,677

NOTES:

D (above): allocation based on similar production facilities (i.e. steam), adjusted based on theoretical reserve analysis.

DUKE ENERGY FLORIDA, LLC
2023 FINAL DISMANTLEMENT COST STUDY

Section No. 5 - Calculation of inflation indices

Duke Energy Florida
Inflation Forecast

Description:	LABOR			MATERIALS & EQUIPMENT			DISPOSAL			SALVAGE			LANDFILL		
	Annual Rate of Change	Labor - 2022 Base	Labor - 2025 Base	Annual Rate of Change	Materials, Equipment - 2022 Base	Materials, Equipment - 2025 Base	Annual Rate of Change	Disposal - 2022 Base	Disposal - 2025 Base	Annual Rate of Change	Salvage - 2022 Base	Salvage - 2025 Base	Annual Rate of Change	Landfill - 2022 Base	Landfill - 2025 Base
Historical End Date:															
2022	4.93%	100.0000		17.26%	100.0000		6.89%	100.0000		9.50%	100.0000		8.05%	100.0000	
2023	4.26%	1.0426		1.57%	1.0157		3.44%	1.0344		-6.41%	0.9359		4.04%	1.0404	
2024	3.21%	1.0761		-1.15%	1.0040		2.60%	1.0613		-2.08%	0.9165		2.38%	1.0652	
2025	2.25%	1.1003	100.0000	1.36%	1.0176	100.0000	2.01%	1.0827	100.0000	0.85%	0.9242	100.0000	2.19%	1.0885	100.0000
2026	2.34%	1.1261	1.0234	2.27%	1.0407	1.0227	1.84%	1.1026	1.0184	1.41%	0.9372	1.0141	2.13%	1.1117	1.0213
2027	2.61%	1.1555	1.0501	2.60%	1.0678	1.0493	1.87%	1.1233	1.0375	1.34%	0.9498	1.0277	2.14%	1.1355	1.0431
2028	2.82%	1.1880	1.0797	2.60%	1.0956	1.0766	1.90%	1.1445	1.0572	0.95%	0.9588	1.0374	2.18%	1.1603	1.0659
2029	2.91%	1.2227	1.1112	2.58%	1.1238	1.1043	1.91%	1.1664	1.0773	0.75%	0.9660	1.0453	2.21%	1.1859	1.0894
2030	2.74%	1.2562	1.1416	2.54%	1.1524	1.1324	1.85%	1.1879	1.0972	0.74%	0.9732	1.0530	2.20%	1.2120	1.1134
2031	2.60%	1.2888	1.1713	2.49%	1.1810	1.1605	1.85%	1.2099	1.1175	0.68%	0.9798	1.0602	2.18%	1.2384	1.1377
2032	2.48%	1.3207	1.2003	2.41%	1.2095	1.1885	1.82%	1.2318	1.1378	0.74%	0.9871	1.0680	2.15%	1.2650	1.1621
2033	2.37%	1.3520	1.2287	2.35%	1.2380	1.2165	1.82%	1.2543	1.1585	0.86%	0.9956	1.0772	2.16%	1.2922	1.1871
2034	2.27%	1.3828	1.2567	2.49%	1.2688	1.2468	1.86%	1.2776	1.1801	0.93%	1.0048	1.0872	2.21%	1.3208	1.2134
2035	2.28%	1.4143	1.2853	2.54%	1.3010	1.2785	1.92%	1.3021	1.2027	0.93%	1.0142	1.0974	2.27%	1.3508	1.2409
2036	2.30%	1.4469	1.3149	2.57%	1.3345	1.3113	1.95%	1.3275	1.2262	0.87%	1.0230	1.1069	2.30%	1.3819	1.2695
2037	2.34%	1.4807	1.3457	2.67%	1.3702	1.3464	1.97%	1.3537	1.2503	0.98%	1.0330	1.1177	2.34%	1.4142	1.2992
2038	2.38%	1.5160	1.3778	2.72%	1.4075	1.3831	2.00%	1.3807	1.2753	1.08%	1.0441	1.1297	2.37%	1.4477	1.3300
2039	2.44%	1.5531	1.4114	2.78%	1.4466	1.4215	2.03%	1.4087	1.3011	1.20%	1.0567	1.1433	2.40%	1.4824	1.3619
2040	2.53%	1.5923	1.4471	2.94%	1.4891	1.4633	2.04%	1.4374	1.3277	1.19%	1.0693	1.1570	2.44%	1.5186	1.3951
2041	2.55%	1.6329	1.4840	3.14%	1.5359	1.5092	2.02%	1.4664	1.3544	1.27%	1.0828	1.1716	2.46%	1.5560	1.4294
2042	2.54%	1.6744	1.5217	3.22%	1.5852	1.5578	2.02%	1.4960	1.3818	1.31%	1.0971	1.1870	2.48%	1.5945	1.4648
2043	2.56%	1.7173	1.5607	3.22%	1.6363	1.6079	2.03%	1.5264	1.4098	1.46%	1.1131	1.2044	2.49%	1.6342	1.5013
2044	2.55%	1.7610	1.6004	3.19%	1.6885	1.6593	2.05%	1.5577	1.4388	1.59%	1.1308	1.2235	2.49%	1.6749	1.5387
2045	2.57%	1.8063	1.6416	3.12%	1.7413	1.7111	2.05%	1.5897	1.4683	1.42%	1.1469	1.2409	2.48%	1.7165	1.5769
2046	2.57%	1.8528	1.6838	3.04%	1.7942	1.7631	2.01%	1.6216	1.4978	1.27%	1.1614	1.2566	2.48%	1.7590	1.6160
2047	2.58%	1.9006	1.7273	3.03%	1.8485	1.8164	2.01%	1.6542	1.5279	1.27%	1.1762	1.2726	2.48%	1.8026	1.6560
2048	2.64%	1.9507	1.7728	3.04%	1.9047	1.8717	2.02%	1.6877	1.5588	1.36%	1.1922	1.2899	2.47%	1.8472	1.6969
2049	2.71%	2.0035	1.8208	3.04%	1.9627	1.9287	2.03%	1.7218	1.5904	1.39%	1.2087	1.3079	2.46%	1.8926	1.7387
2050	2.75%	2.0586	1.8709	3.05%	2.0225	1.9875	2.02%	1.7566	1.6225	1.44%	1.2262	1.3267	2.44%	1.9388	1.7811
2051	2.77%	2.1157	1.9227	3.07%	2.0845	2.0484	2.01%	1.7920	1.6551	1.47%	1.2442	1.3463	2.43%	1.9859	1.8244
2052	2.76%	2.1740	1.9758	3.08%	2.1487	2.1115	2.00%	1.8278	1.6883	1.51%	1.2631	1.3666	2.41%	2.0337	1.8683
2053	2.75%	2.2337	2.0300	3.08%	2.2148	2.1764	1.98%	1.8641	1.7218	1.53%	1.2824	1.3875	2.39%	2.0823	1.9130
2054	2.75%	2.2951	2.0858	3.08%	2.2829	2.2434	1.98%	1.9011	1.7559	1.53%	1.3020	1.4087	2.39%	2.1321	1.9587
2055	2.75%	2.3581	2.1430	3.08%	2.3531	2.3123	1.98%	1.9388	1.7907	1.53%	1.3219	1.4302	2.39%	2.1831	2.0055
2056	2.75%	2.4228	2.2019	3.08%	2.4255	2.3835	1.98%	1.9772	1.8263	1.53%	1.3420	1.4521	2.39%	2.2352	2.0534
2057	2.75%	2.4894	2.2624	3.08%	2.5001	2.4568	1.98%	2.0164	1.8625	1.53%	1.3626	1.4743	2.39%	2.2887	2.1025
2058	2.75%	2.5577	2.3245	3.08%	2.5770	2.5323	1.98%	2.0564	1.8994	1.53%	1.3834	1.4968	2.39%	2.3434	2.1528
2059	2.75%	2.6280	2.3883	3.08%	2.6563	2.6102	1.98%	2.0972	1.9371	1.53%	1.4045	1.5197	2.39%	2.3994	2.2042
2060	2.75%	2.7001	2.4539	3.08%	2.7380	2.6905	1.98%	2.1388	1.9755	1.53%	1.4260	1.5429	2.39%	2.4567	2.2569
2061	2.75%	2.7743	2.5213	3.08%	2.8222	2.7732	1.98%	2.1812	2.0147	1.53%	1.4477	1.5665	2.39%	2.5155	2.3109
2062	2.75%	2.8505	2.5905	3.08%	2.9090	2.8585	1.98%	2.2245	2.0547	1.53%	1.4699	1.5904	2.39%	2.5756	2.3661
2063	2.75%	2.9288	2.6617	3.08%	2.9984	2.9464	1.98%	2.2686	2.0954	1.53%	1.4923	1.6147	2.39%	2.6372	2.4227

DUKE ENERGY FLORIDA, LLC
2023 FINAL DISMANTLEMENT COST STUDY

Section No. 6 - Analysis of annual accruals

Duke Energy Florida
Dismantlement Cost Study - Test Year

Plant	Dismantlement Costs in 2025 \$	Dismantlement Costs in 2022 \$	Variance Between Studies
Anclote	29,679,864	20,480,221	9,199,643
Avon Park Gas Turbine	-	575,641	(575,641)
Bartow (CT)	2,404,217	1,106,944	1,297,273
Bartow (CC)	30,622,422	21,780,494	8,841,928
Bayboro	1,606,521	1,738,733	(132,212)
Citrus County CC	20,362,296	12,617,284	7,745,012
Crystal River South Units 1 & 2	-	55,589,683	(55,589,683)
Crystal River North Units 4 & 5	54,026,197	52,133,854	1,892,343
Crystal River Common	42,036,304	35,631,729	6,404,575
Crystal River Helper Cooling Towers	-	5,715,267	(5,715,267)
Crystal River Mariculture	1,557,811	1,479,953	77,858
Debary Gas Turbine units 1 - 6	2,138,437	2,686,532	(548,095)
Debary Gas Turbine units 7 - 10	8,041,895	9,585,831	(1,543,936)
Higgins - Peakers	-	1,382,624	(1,382,624)
Hines PB1	2,413,226	3,263,363	(850,137)
Hines PB2	2,110,034	3,014,728	(904,694)
Hines PB3	2,424,785	3,306,112	(881,327)
Hines PB4, including common	109,863,967	18,511,599	91,352,368
Intercession City Units 1 - 6	839,321	979,516	(140,195)
Intercession City Units 7 -10	667,924	836,705	(168,781)
Intercession City Units 11	328,511	368,688	(40,177)
Intercession City Units 12 -14	12,370,999	9,142,188	3,228,811
Osceola Solar	714,403	483,066	231,337
Osprey CC	7,513,300	5,945,937	1,567,363
Perry Solar	896,632	607,626	289,006
Suwannee Solar	1,006,903	2,061,288	(1,054,385)
Hamilton Solar	8,954,512	14,163,249	(5,208,737)
Lake Placid Solar	9,023,121	11,844,886	(2,821,765)
Trenton Solar	8,816,226	14,678,325	(5,862,099)
Debary Solar	11,031,653	9,011,445	2,020,208
Columbia Solar	8,460,668	14,935,402	(6,474,734)
Twin Rivers Solar	12,058,011	14,163,249	(2,105,238)
Santa Fe Solar	8,073,561	14,163,249	(6,089,688)
Duette Solar	7,695,006	14,163,249	(6,468,243)
Charlie Creek Solar	8,637,326	14,163,249	(5,525,923)
Archer Solar	-	14,163,249	(14,163,249)
Bay Ranch Solar	9,197,445	-	9,197,445
Bay Trail Solar	8,267,239	-	8,267,239
Cape San Blas Storage	3,401,833	-	3,401,833
Falmouth Solar	9,025,130	-	9,025,130
Fort Green Solar	9,342,302	-	9,342,302
Hardeetown Solar	9,045,838	-	9,045,838
High Springs Solar	8,890,462	-	8,890,462
Hildreth Solar	9,193,008	-	9,193,008
Jennings Energy Solar	843,627	-	843,627
Johns Hopkins Microgrid	7,405,552	-	7,405,552
Micanopy Energy Storage	4,038,770	-	4,038,770
Mule Creek Solar	9,273,073	-	9,273,073
Sandy Creek Solar	9,232,861	-	9,232,861
County Line Solar	8,502,159	-	8,502,159
St Pete Pier Solar	76,134	-	76,134
Trenton Storage	4,837,337	-	4,837,337
Winquepin Solar	9,030,442	-	9,030,442
Suwannee - CT 1 - 3	2,379,050	1,967,935	411,115
Tiger Bay Combined Cycle	4,890,235	4,036,824	853,411
University of Florida Gas Turbine	2,728,997	2,003,772	725,225
Total:	545,977,547	414,483,689	131,493,858

Duke Energy Florida
Dismantlement Expense in Study Year Dollars

	2022 dollars	2018 dollars	% change	\$ change
Anclote	25,531,000	17,820,000	43%	7,711,000
Avon Park Gas Turbine	-	466,000	-100%	(466,000)
Bartow (CT)	2,032,000	909,000	124%	1,123,000
Bartow (CC)	27,123,000	19,444,000	39%	7,679,000
Bayboro	1,210,000	1,422,000	-15%	(212,000)
Citrus County CC	16,679,000	9,851,000	69%	6,828,000
Crystal River South Units 1 & 2	-	50,636,000	-100%	(50,636,000)
Crystal River North Units 4 & 5	46,719,000	45,842,000	2%	877,000
Crystal River Common	38,793,000	33,164,000	17%	5,629,000
Crystal River Helper Cooling Towers	-	5,423,000	-100%	(5,423,000)
Crystal River Mariculture	1,422,000	1,363,000	4%	59,000
Debary Gas Turbine units 1 - 6	1,597,000	2,238,000	-29%	(641,000)
Debary Gas Turbine units 7 - 10	6,891,000	8,627,000	-20%	(1,736,000)
Higgins - Peakers	-	1,202,000	-100%	(1,202,000)
Hines PB1	1,468,000	2,548,000	-42%	(1,080,000)
Hines PB2	1,224,000	2,332,000	-48%	(1,108,000)
Hines PB3	1,474,000	2,580,000	-43%	(1,106,000)
Hines PB4, including common	100,097,000	17,161,000	483%	82,936,000
Intercession City Units 1 - 6	449,500	667,000	-33%	(217,500)
Intercession City Units 7 -10	253,500	500,000	-49%	(246,500)
Intercession City Units 11	178,750	250,000	-29%	(71,250)
Intercession City Units 12 -14	11,252,250	8,523,000	32%	2,729,250
Osceola Solar	649,500	444,000	46%	205,500
Osprey CC	6,128,000	4,979,000	23%	1,149,000
Perry Solar	798,500	545,000	47%	253,500
Suwannee Solar	890,300	1,869,000	-52%	(978,700)
Hamilton Solar	7,869,500	12,841,000	-39%	(4,971,500)
Lake Placid Solar	8,200,900	10,739,000	-24%	(2,538,100)
Trenton Solar	7,818,300	13,308,000	-41%	(5,489,700)
Debary Solar	9,829,600	8,170,000	20%	1,659,600
Columbia Solar	7,519,600	13,541,000	-44%	(6,021,400)
Twin Rivers Solar	10,927,300	12,841,000	-15%	(1,913,700)
Santa Fe Solar	7,178,100	12,841,000	-44%	(5,662,900)
Duette Solar	6,759,600	12,841,000	-47%	(6,081,400)
Charlie Creek Solar	7,668,300	12,841,000	-40%	(5,172,700)
Archer Solar	-	12,841,000	-100%	(12,841,000)
Bay Ranch Solar	8,172,200	-	100%	8,172,200
Bay Trail Solar	7,351,800	-	100%	7,351,800
Cape San Blas Storage	3,198,100	-	100%	3,198,100
Falmouth Solar	8,055,200	-	100%	8,055,200
Fort Green Solar	8,284,700	-	100%	8,284,700
Hardeetown Solar	8,079,600	-	100%	8,079,600
High Springs Solar	7,931,500	-	100%	7,931,500
Hildreth Solar	8,199,100	-	100%	8,199,100
Jennings Energy Solar	788,500	-	100%	788,500
Johns Hopkins Microgrid	6,879,500	-	100%	6,879,500
Micanopy Energy Storage	3,764,100	-	100%	3,764,100
Mule Creek Solar	8,286,900	-	100%	8,286,900
Sandy Creek Solar	8,204,900	-	100%	8,204,900
County Line Solar	7,535,400	-	100%	7,535,400
St Pete Pier Solar	62,200	-	100%	62,200
Trenton Storage	4,513,400	-	100%	4,513,400
Winquepin Solar	8,059,900	-	100%	8,059,900
Suwannee - CT 1 - 3	2,023,000	1,719,000	18%	304,000
Tiger Bay Combined Cycle	4,245,000	3,596,000	18%	649,000
University of Florida Gas Turbine	2,516,000	1,870,000	35%	646,000
TOTAL	482,782,500	370,794,000	30%	111,988,500

Duke Energy Florida
2025 Proposed Accrual vs. Current Approved
System Accrual Amounts

	2025 Proposed	2022 Approved	Change 2025 vs 2022
ALL PLANTS	\$ 34,108,049	\$ 20,597,388	\$ 13,510,661
Anclote	1,443,008	715,256	727,752
Avon Park Gas Turbine	-	77,114	(77,114)
Bartow - CT	392,505	135,380	257,124
Bartow - CC	1,795,133	1,331,421	463,712
Bayboro	-	117,499	(117,499)
Citrus County CC	1,158,096	686,070	472,026
Crystal River North Units 4 & 5	3,674,259	3,300,413	373,846
Crystal River Common	3,148,179	2,234,893	913,286
Crystal River Mariculture	24,300	24,299	1
Debary Gas Turbine units 1 - 6	143,566	381,792	(238,226)
Debary Gas Turbine units 7 - 10	221,977	288,977	(67,000)
Higgins	-	375,812	(375,812)
Hines PB1	190,569	285,664	(95,095)
Hines PB2	161,135	222,637	(61,502)
Hines PB3	177,703	228,935	(51,232)
Hines PB4	6,564,409	1,175,470	5,388,939
Intercession City Units 1 - 6	63,065	58,881	4,184
Intercession City Units 7 -10	31,747	24,835	6,913
Intercession City Units 11	22,151	18,490	3,661
Intercession City Units 12 -14	636,724	408,253	228,471
Osceola Solar	42,722	27,232	15,490
Osprey CC	523,830	441,478	82,352
Perry Solar	54,447	34,587	19,861
Suwannee Solar	53,123	113,792	(60,669)
Hamilton Solar	472,482	747,357	(274,875)
Lake Placid Solar	469,089	617,968	(148,879)
Trenton Solar	452,559	761,742	(309,183)
Debary Solar	610,163	457,240	152,923
Columbia Solar	424,637	759,685	(335,048)
Twin Rivers Solar	611,561	729,031	(117,471)
Santa Fe Solar	400,184	729,031	(328,848)
Duette Solar	392,432	713,463	(321,031)
Charlie Creek Solar	431,915	713,463	(281,548)
Archer Solar	-	713,463	(713,463)
Bay Ranch Solar	466,154	-	466,154
Bay Trail Solar	456,527	-	456,527
Cape San Blas Storage	487,185	-	487,185
Falmouth Solar	484,572	-	484,572
Fort Green Solar	519,837	-	519,837
Hardeetown Solar	487,053	-	487,053
High Springs Solar	479,575	-	479,575
Hildreth Solar	496,607	-	496,607
Jennings Energy Solar	120,795	-	120,795
Johns Hopkins Microgrid	935,252	-	935,252
Micanopy Energy Storage	570,935	-	570,935
Mule Creek Solar	495,809	-	495,809
Sandy Creek Solar	511,475	-	511,475
County Line Solar	453,532	-	453,532
St Pete Pier Solar	4,885	-	4,885
Trenton Storage	777,281	-	777,281
Winquepin Solar	484,821	-	484,821
Suwannee - CT 1 - 3	221,621	162,650	58,971
Tiger Bay Combined Cycle	416,505	497,635	(81,129)
University of Florida Gas Turbine	449,958	285,479	164,479

DUKE ENERGY FLORIDA, LLC
2023 FINAL DISMANTLEMENT COST STUDY

Section No. 7 - 1898 & Co. 2023 Dismantlement Cost Study



Decommissioning Cost Estimate Study



Duke Energy Florida

Decommissioning Cost Estimate
Project No. 148455

3/6/2024

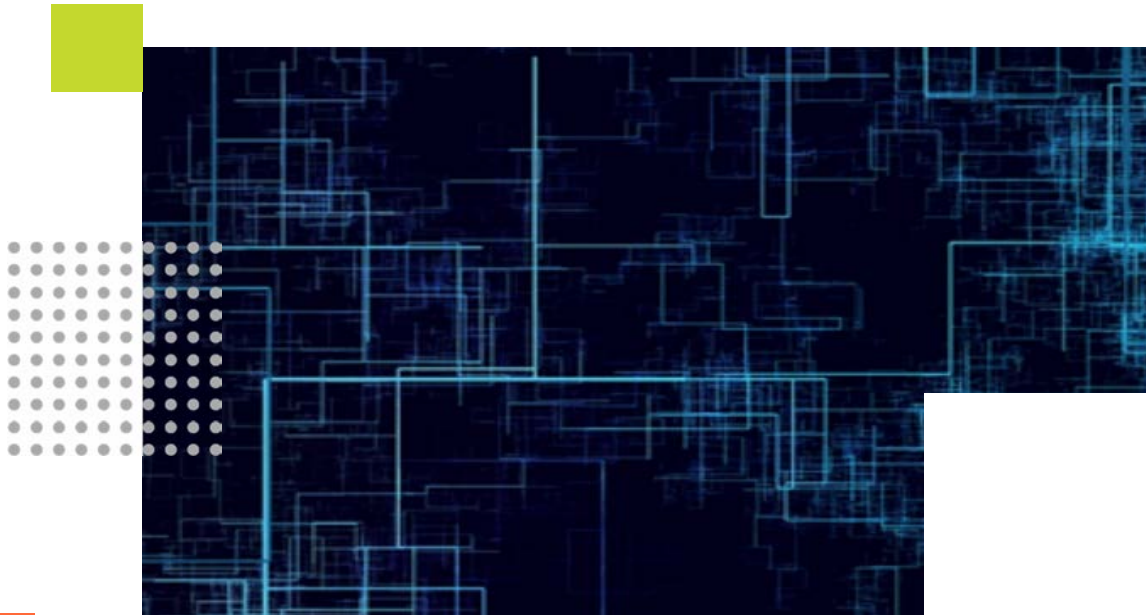


TABLE OF CONTENTS

	<u>Page No.</u>
1.0 EXECUTIVE SUMMARY	1
1.1 Introduction	1
1.2 Results.....	1
2.0 INTRODUCTION.....	4
2.1 Background	4
2.2 Methodology	4
2.3 Site Visits	4
3.0 PLANT DESCRIPTIONS.....	6
3.1 Simple Cycle / Combustion Turbines.....	6
3.1.1 Anclote.....	6
3.1.2 Bartow.....	6
3.1.3 Bayboro	6
3.1.4 Debary.....	6
3.1.5 Intercession City	6
3.1.6 Suwannee River.....	7
3.2 Combined Cycle	7
3.2.1 Citrus County Combined Cycle.....	7
3.2.2 Hines Energy Complex.....	7
3.2.3 Osprey Energy Center Power Plant	7
3.2.4 Tiger Bay.....	8
3.2.5 University of Florida.....	8
3.3 Coal Generation	8
3.3.1 Crystal River	8
3.4 Solar	8
3.4.1 Bay Ranch.....	8
3.4.2 Bay Trail.....	8
3.4.3 Charlie Creek	8
3.4.4 Columbia Solar	8
3.4.5 Debary Solar	8
3.4.6 Duette Solar.....	9
3.4.7 Falmouth	9
3.4.8 Fort Green	9
3.4.9 Hamilton Solar	9
3.4.10 Hardeetown	9
3.4.11 High Springs	9
3.4.12 Hildreth	9
3.4.13 Lake Placid Solar	9
3.4.14 Mule Creek.....	9
3.4.15 Osceola Solar	9
3.4.16 Perry Solar.....	10
3.4.17 Proxy Solar.....	10
3.4.18 Sandy Creek.....	10
3.4.19 Santa Fe Solar.....	10
3.4.20 St Petersburg Pier	10
3.4.21 Suwannee River Solar.....	10

3.4.22	Trenton Solar.....	10
3.4.23	Twin Rivers Solar.....	10
3.4.24	Winquepin.....	10
3.5	Battery Storage.....	10
3.5.1	Cape San Blas Storage.....	10
3.5.2	Jennings Energy Storage.....	11
3.5.3	John Hopkins Microgrid.....	11
3.5.4	Lake Placid Storage.....	11
3.5.5	Micanopy Energy Storage.....	11
3.5.6	Trenton Storage.....	11
4.0	DECOMMISSIONING COSTS.....	12
4.1	General Assumptions.....	13
4.2	Site Specific Assumptions.....	17
4.2.1	Simple Cycle / Combustion Turbines.....	17
4.2.2	Combined Cycle.....	18
4.2.3	Coal Generation.....	19
4.2.4	Solar.....	19
4.2.5	Battery Storage.....	20
5.0	RESULTS.....	22
 APPENDIX A - COST ESTIMATE SUMMARIES		
APPENDIX B - PLANT AERIALS		

LIST OF TABLES

	<u>Page No.</u>
Table 1-1: Decommissioning Cost Summary (2022\$)	1
Table 2-1: Site Visit Dates	5
Table 4-1: Scrap Pricing	16
Table 4-2: Additional Scrap Pricing	17
Table 5-1: Decommissioning Cost Summary (2022\$)	22

LIST OF ABBREVIATIONS

<u>Abbreviation</u>	<u>Term/Phrase/Name</u>
1898 & Co.	1898 & Co., part of Burns & McDonnell
BOP	Balance of Plant Facilities
C&D	Construction and Demolition
CHP	Combined Heat and Power
Client	Duke Energy Florida
CT	Combustion Turbine
DEF	Duke Energy Florida
GE	General Electric
HRSG	Heat Recovery Steam Generators
Mitsubishi	Mitsubishi Heavy Industries
NO _x	Nitrogen Oxides
PCBs	Polychlorinated Biphenyls
Plants	Power Generation Assets
SCR	Selective Catalytic Reduction
ST	Steam Turbine
Study	Decommissioning Cost Study

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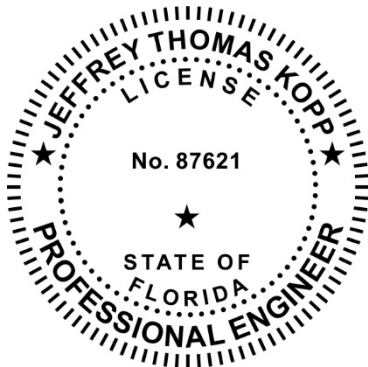
Duke Energy Florida Dismantlement Cost Estimate Study Project No. 148455

Report Index

<u>Chapter Number</u>	<u>Chapter Title</u>	<u>Number of Pages</u>
1	Executive Summary	3
2	Introduction	2
3	Plant Descriptions	6
4	Decommissioning Costs	10
5	Results	3
Appendix A	Cost Estimate Summaries	45
Appendix B	Plant Aerials	28

Certification

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This item has been digitally signed and sealed by Jeffrey T. Kopp, PE on March 6, 2024 using a Digital Signature.

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1.0 EXECUTIVE SUMMARY

1.1 Introduction

Duke Energy Florida (“DEF”) retained 1898 & Co., a division of Burns & McDonnell Engineering Company, Inc. (hereinafter called “1898 & Co.”), to conduct a Decommissioning Cost Study (“Study”) for power generation assets (“Plants”) located in Florida. The assets include natural gas-fired, coal-fired, battery energy storage, and solar generation facilities. The purpose of the Study was to review the facilities and to make a recommendation to DEF regarding the total cost to decommission the facilities at the end of their useful lives. The decommissioning costs were developed by 1898 & Co. using information provided by DEF and in-house data available to 1898 & Co.

1.2 Results

1898 & Co. has prepared cost estimates in 2022 dollars for the decommissioning of the Plants. These cost estimates are summarized in the following Table. When DEF determines that the Plants should be retired, the above grade equipment and steel structures are assumed to have sufficient scrap value to a scrap contractor to offset a portion of the decommissioning costs. DEF will incur costs in the demolition and restoration of the sites less the scrap value of equipment and bulk recycled metals. Additionally, DEF’s on-site inventory was taken into consideration for the demolition costs. For the combustion turbine (“CT”) facilities, a salvage value of 25 percent was assumed. For the other Plants, 10 percent of the inventory was assumed to be salvageable. The CT facilities were assumed to have a higher inventory salvage value because spare parts for CT are more marketable and can be more easily resold to other owners/operators at a higher premium than just the scrap price of the material.

Table 1-1: Decommissioning Cost Summary (2022\$)

Plant	Gross Decom Cost	Inventory Cost	Salvage Credits	Inventory Credits	Net Project Cost
Anclote	\$38,689,000	\$6,323,000	\$(18,849,000)	\$(632,000)	\$25,531,000
Bartow	\$3,324,000	\$531,000	\$(1,690,000)	\$(133,000)	\$2,032,000
Bartow CC	\$28,583,000	\$14,676,000	\$(12,467,000)	\$(3,669,000)	\$27,123,000
Bay Ranch	\$11,423,300	-	\$(3,251,100)	-	\$8,172,200
Bay Trail	\$10,144,600	-	\$(2,792,800)	-	\$7,351,800
Bayboro	\$3,101,000	\$546,000	\$(2,382,000)	\$(55,000)	\$1,210,000
Cape San Blas Storage	\$3,235,700	-	\$(37,600)	-	\$3,198,100
Charlie Creek	\$10,784,000	-	\$(3,115,700)	-	\$7,668,300
Citrus County Combined Cycle	\$22,769,000	\$17,813,000	\$(22,122,000)	\$(1,781,000)	\$16,679,000
Columbia Solar	\$10,890,400	-	\$(3,370,800)	-	\$7,519,600
Crystal River Common	\$32,708,000	\$7,289,000	\$(475,000)	\$(729,000)	\$38,793,000

Plant	Gross Decom Cost	Inventory Cost	Salvage Credits	Inventory Credits	Net Project Cost
Crystal River Mariculture	\$ 1,423,000	-	\$(1,000)	-	\$1,422,000
Crystal River North	\$69,589,000	\$7,605,000	\$(29,714,000)	\$(761,000)	\$46,719,000
DeBary	\$14,608,000	\$2,271,000	\$(7,823,000)	\$(568,000)	\$8,488,000
DeBary Solar	\$13,678,200	-	\$(3,848,600)	-	\$9,829,600
Duette Solar	\$10,430,800	-	\$(3,671,200)	-	\$6,759,600
Falmouth	\$11,232,100	-	\$(3,176,900)	-	\$8,055,200
Fort Green	\$11,790,800	-	\$(3,506,100)	-	\$8,284,700
Hamilton Solar	\$12,028,200	-	\$(4,158,700)	-	\$7,869,500
Hardeetown	\$10,925,500	-	\$(2,845,900)	-	\$8,079,600
High Springs	\$10,798,000	-	\$(2,866,500)	-	\$7,931,500
Hildreth	\$11,216,100	-	\$(3,017,000)	-	\$8,199,100
Hines Energy Complex	\$114,345,000	\$16,841,000	\$(25,239,000)	\$(1,684,000)	\$104,263,000
Intercession City	\$17,373,000	\$4,901,000	\$(8,915,000)	\$(1,225,000)	\$12,134,000
Jennings Energy Storage	\$822,100	-	\$(33,600)	-	\$788,500
John Hopkins Microgrid	\$6,968,200	-	\$(88,700)	-	\$6,879,500
Lake Placid Solar and Storage	\$10,429,900	-	\$(2,229,000)	-	\$8,200,900
Micanopy Energy Storage	\$3,804,000	-	\$(39,900)	-	\$3,764,100
Mule Creek	\$11,444,400	-	\$(3,157,500)	-	\$8,286,900
Osceola Solar	\$818,100	-	\$(168,600)	-	\$649,500
Osprey Energy Center Power	\$11,167,000	\$3,179,000	\$(7,900,000)	\$(318,000)	\$6,128,000
Perry Solar	\$1,107,500	-	\$(309,000)	-	\$798,500
Proxy Solar	\$10,710,700	-	\$(3,175,300)	-	\$7,535,400
Sandy Creek	\$11,456,000	-	\$(3,251,100)	-	\$8,204,900
Sante Fe Solar	\$10,206,900	-	\$(3,028,800)	-	\$7,178,100
St Petersburg Pier	\$138,200	-	\$(76,000)	-	\$62,200

Plant	Gross Decom Cost	Inventory Cost	Salvage Credits	Inventory Credits	Net Project Cost
Suwannee River	\$3,043,000	\$830,000	\$(1,643,000)	\$(207,000)	\$2,023,000
Suwannee River Solar	\$1,327,500	-	\$(437,200)	-	\$890,300
Tiger Bay	\$5,369,000	\$2,011,000	\$(2,934,000)	\$(201,000)	\$4,245,000
Trenton Solar	\$11,414,300	-	\$(3,596,000)	-	\$7,818,300
Trenton Storage	\$4,598,000	-	\$(84,600.00)	-	\$4,513,400
Twin Rivers Solar	\$13,765,100	-	\$(2,837,800)	-	\$10,927,300
University of Florida	\$1,470,000	\$2,099,000	\$(843,000)	\$(210,000)	\$2,516,000
Winquepin	\$11,238,200	-	\$(3,178,300)	-	\$8,059,900

The total project costs presented above include the costs to return the sites to an industrial condition suitable for reuse for development as an industrial facility. Included are the costs to dismantle all power generating equipment and balance of plant (“BOP”) facilities and, where applicable, to perform environmental site restoration activities.

2.0 INTRODUCTION

2.1 Background

1898 & Co., a division of Burns & McDonnell Engineering Company, Inc. (hereinafter called “1898 & Co.”), was retained by Duke Energy Florida (“DEF”) to conduct a Study to estimate the decommissioning costs. The assets include natural gas-fired, coal-fired, battery storage facilities, and solar generating facilities. Individuals from 1898 & Co. visited a representative portion of the Plants evaluated within the Study in August of 2022. The purpose of the Study was to review the facilities and to make a recommendation to DEF regarding the total cost to decommission and dismantle the facilities at the end of their useful lives. 1898 & Co. has prepared over three hundred decommissioning studies on various types of fossil fuel and renewable power plants. In addition to preparing decommissioning cost estimates, 1898 & Co. has supported demolition projects as the owner’s engineer. In this capacity, 1898 & Co. has evaluated demolition bids and overseen demolition activities. This has provided 1898 & Co. with insight into a broad range of competitive demolition bids, which also assists in confirming the validity of the decommissioning and dismantling estimates developed by 1898 & Co.

2.2 Methodology

The sites decommissioning costs were developed using information provided by DEF and in-house data 1898 & Co. has collected from previous project experience. 1898 & Co. estimated quantities for equipment based on a visual inspection of the facilities, reviews of engineering drawings, an in-house database of plant equipment quantities, and professional judgement. For each Plant, quantities were estimated for each required task. Current market pricing for labor rates and equipment was then developed for each task. The unit pricing was developed for each site based on labor rates, equipment costs, and disposal costs specific to the area in which the work is to be performed. These rates were applied to the quantities for the Plants to determine the total cost of decommissioning and dismantling.

The decommissioning costs include the cost to return the site to an industrial condition, suitable for reuse for development of an industrial facility. Included are the costs to decommission and dismantle all the assets owned by DEF at the sites, including power generating equipment and Balance of Plant facilities.

2.3 Site Visits

Representatives from 1898 & Co. and DEF visited the sites in August of 2022. A representative portion of the sites was visited. The site visits consisted of a tour of each facility along with Amy Lowery, Duke’s Plant Demolition and Retirement Program Lead, and plant personnel at each of the sites.

The following 1898 & Co. representatives comprised the site team:

- Mr. Stephen Henson, Project Manager
- Ms. Abigail Yi, Lead Project Analyst
- Mr. Dennis O’Connor, Project Analyst
- Mr. Matthew Rogers, Project Analyst

The following Table includes the Plants included in the site visits and the corresponding dates of the visits.

Table 2-1: Site Visit Dates

Plant	Site Visit Date
Twin Rivers Solar	August 22, 2022
Hamilton Solar	August 22, 2022
Suwanee Solar	August 22, 2022
Suwanee River	August 22, 2022
Trenton Solar	August 22, 2022
Trenton Storage	August 22, 2022
Crystal River	August 23, 2022
Citrus County	August 23, 2022
Anclote	August 23, 2022
Bartow	August 24, 2022
PL Bartow	August 24, 2022
Bayboro	August 24, 2022
Hines Energy Complex	August 25, 2022
Debary Solar	August 26, 2022
Debary	August 26, 2022

3.0 PLANT DESCRIPTIONS

The following sections provide site descriptions for each of the power plants included in this Study.

3.1 Simple Cycle / Combustion Turbines

3.1.1 Anclote

Anclote Plant is located in Holiday, Florida. The facility consists of two natural gas-fired boilers. Unit 1 began operation in 1974 and Unit 2 began operation four years later in 1978. Both units utilize one General Electric (“GE”) G-2 steam turbine. In 2013 both boilers were converted to natural gas from fuel oil to accommodate federal emissions standards. The facility includes natural gas infrastructure to allow the plants to burn 100 percent natural gas. All fuel oil storage and burning equipment has been removed. Each unit has a capacity of approximately 556, with a total plant capacity of approximately 1,112 MW.

3.1.2 Bartow

The Bartow plant is located along Old Tampa Bay to the North of St. Petersburg, Florida. The facility consists of four combustion turbine (“CT”) units operating in simple cycle, and a 4-on-1 combined cycle arrangement. The plant has a total nameplate capacity of 1,475.6 MW. Units 1-4 reached commercial operation in 1972. The CTs are the type GE MS7001B and have individual capacities of 55.4 MW. The CTs have the capability of firing both natural gas and fuel oil.

The combined cycle power block reached commercial operation in 2009 and includes four Siemens 501FD natural gas-fired CTs, four Vogt HRSGs, and one Mitsubishi Heavy Industries (“Mitsubishi”) steam turbine (“ST”). Additionally, this unit includes a selective catalytic reduction (“SCR”) for reducing nitrogen oxides (“NO_x”) emissions. Water for the facility’s condensing cooling system discharges to a man-made canal. The CTs each have a capacity of 208.2 MW and the ST has a capacity of 421.2 MW.

3.1.3 Bayboro

The Bayboro plant is located in St. Petersburg, Florida. The facility has four identical 56.7 MW units each with a Pratt & Whitney FT4C1 fuel oil-fired combustion turbines operating in a simple cycle configuration. The plant has a total nameplate capacity of 226.8 MW.

3.1.4 Debary

The Debary plant, located in Debary, Florida. The plant consists of 9 operating combustion turbine units and 1 retired combustion turbine with a total combined nameplate capacity of 748 MW. Built in 1975 and 1976 Units 1 through 6 are fuel oil-fired GE MS7001B CTs each with a name plate capacity of 66.8 MW. Built in 1992 Units 7 through 10 are natural gas-fired GE MS7001EA CTs, each with a nameplate capacity of 103.6 MW. In 2016 unit 1 was retired.

3.1.5 Intercession City

The Intercession City plant is located in Davenport, Florida. The plant consists of 14 CTs operating in simple cycle with a total nameplate capacity of 1197.3 MW. Built in 1975 Units 1 through 6 are fuel oil-fired Pratt & Whitney FT4C1D combustion turbines each with a nameplate capacity of 56.7 MW. Built in 1974, Units 7 through 10 are natural gas-fired GE

MS7001EA CTs each with a nameplate capacity of 103.5 MW. Built in 1997 Unit 11 is a fuel oil-fired Siemens V84.3 CT with a nameplate capacity of 148.5 MW. Built in 2000, Units 12 through 14 are natural gas-fired GE-7EA CTs each with a nameplate capacity of 98.2 MW.

3.1.6 Suwannee River

The Suwannee River plant is located Live Oak, Florida. The plant has three CTs operating in simple cycle with a total nameplate capacity of 197.7 MW. Built in 1980, Units 1 through 3 include two Pratt & Whitney FT4C3F natural gas and fuel oil-fired CTs each with a nameplate capacity of 65.9 MW.

3.2 Combined Cycle

3.2.1 Citrus County Combined Cycle

The Citrus County Combined Cycle Plant is located in Crystal River, Florida. The plant consists of two 2-on-1 combined cycle units with a total nameplate capacity of 1,970.6 MW. Both power blocks consist of two Mitsubishi 501 GAC CTs and one Mitsubishi ST with nameplate capacities of 310.3 MW and 364.7 MW respectively. Cooling water for each unit is provided via a closed loop cooling system that rejects heat with mechanical cooling towers. Both power blocks came online in 2018.

3.2.2 Hines Energy Complex

The Hines Energy Complex Plant is located in Fort Meade, Florida. The plant consists of four 2-on-1 combined cycle units with a total nameplate capacity of 2266.3 MW. Cooling water for these units is taken from and discharged to a man-made and isolated surface-cooling pond northeast of the plant.

Power Block 1 reached commercial operation in 1999 and includes two Siemens Westinghouse 501FC CTs, two Foster Wheeler HRSGs, and one Westinghouse ST. The CTs each have a nameplate capacity of 173.4 MW and the ST has a capacity of 199.7 MW.

Power Block 2 reached commercial operation in 2003 and includes two Siemens Westinghouse 501FD CTs, two Nooter Erickson HRSGs, and one Siemens Westinghouse ST. The CTs each have a nameplate capacity of 178.5 MW and the ST has a capacity of 191.3 MW.

Power Block 3 reached commercial operation in 2005 and includes two Siemens Westinghouse 501FD CTs, two Nooter Erickson HRSGs, and one Siemens Westinghouse ST. The CTs each have a nameplate capacity of 178.5 MW and the ST has a capacity of 204 MW.

Power Block 4 reached commercial operation in 2007 and includes two GE 7FA CTs, two Nooter Erickson HRSGs, and one GE ST. The CTs each have a nameplate capacity of 199 MW and the ST has a capacity of 212.5 MW.

3.2.3 Osprey Energy Center Power Plant

The Osprey Energy Center Plant is located in Auburndale, Florida. The plant consists of 2-on-1 natural gas-fired combined cycle unit. Built in 2004, the facility consists of two Siemens 501FD CTs, two Nooter Eriksen HRSGs, one Siemens KN ST. The CTs each have nameplate capacities of 192.1 MW and the ST has a capacity of 260 MW, with a combined capacity of 644.2 MW.

3.2.4 Tiger Bay

The Tiger Bay plant is located approximately three miles west of Fort Meade, Florida. The Plant includes a 1-on-1 combined cycle unit with a total nameplate capacity of 278.1 MW. Built in 1995, and acquired by Duke Energy in 1997, the Unit includes a GE 7FA natural gas-fired CT, one Detac HRSG, and a GE ST. Cooling water for the condenser is taken from the Hines facility. The site uses a convection cooling tower for heat rejection

3.2.5 University of Florida

The University of Florida plant is located on the University of Florida Campus in Gainesville, Florida. The facility includes a GE-LM6000 CT operating in a cogeneration (combined heat and power, or “CHP”) cycle. The waste heat from combustion is used to provide process heat to various functions throughout the campus.

3.3 Coal Generation

3.3.1 Crystal River

The Crystal River facility is located in Crystal River, Florida. The facility consists of 2 coal-fired boilers with a total nameplate capacity of 1,478.4 MW. Coal for these units is transported by barge via the Gulf of Mexico as well as by rail via a dedicated railway adjacent to the plant. The Units reached commercial operation between 1982 and 1984. Units 4 and 5 are both GE G-3 STs each with a nameplate capacity of 739.2 MW.

3.4 Solar

3.4.1 Bay Ranch

The Bay Ranch Solar Facility will be located in Bay, Florida. At the time of the Study the facility had not yet reached commercial operation. The facility has a planned capacity of 74.9 MW and will include approximately 220,000 solar panels.

3.4.2 Bay Trail

The Bay Trail Solar Facility will be located in Citrus, Florida. At the time of the Study the facility had not yet reached commercial operation. The facility has a planned capacity of 74.9 MW and will include approximately 197,000 solar panels.

3.4.3 Charlie Creek

The Charlie Creek Solar Facility will be located in Hardee, Florida. At the time of the Study the facility had not yet reached commercial operation. The facility has a planned capacity of 74.9 MW and will include approximately 235,000 solar panels.

3.4.4 Columbia Solar

The Columbia Solar Facility is located in Columbia, Florida. The facility was built in March of 2020 and includes approximately 245,000 solar panels with a total plant capacity of 74.9 MW.

3.4.5 Debary Solar

The Debary Solar Facility is located in Volusia, Florida. The facility was built in May of 2020 and includes approximately 300,000 solar panels with a total plant capacity of 74.5 MW.

3.4.6 Duette Solar

The Duette Solar Facility is located in Manatee, Florida. The facility was built in October of 2021 and includes approximately 227,000 solar panels with a total plant capacity of 74.5 MW.

3.4.7 Falmouth

The Falmouth Solar Facility will be located in Suwannee, Florida. At the time of the Study the facility had not yet reached commercial operation. The Falmouth Solar Facility has a planned capacity of 74.9 MW.

3.4.8 Fort Green

The Fort Green Solar Facility is located in Hardee Florida. The facility reached commercial operation in June of 2022 and includes approximately 265,000 solar panels with a total plant capacity of 74.9 MW.

3.4.9 Hamilton Solar

The Hamilton Solar Facility is located in Hamilton Florida. The facility was built in December of 2018 and includes approximately 300,000 solar panels with a total plant capacity of 74.9 MW.

3.4.10 Hardeetown

The Hardeetown Solar Facility will be located in Levy, Florida. At the time of the Study the facility had not yet reached commercial operation. The facility has a planned capacity of 74.9 MW and will include approximately 218,000 solar panels.

3.4.11 High Springs

The High Springs Solar Facility will be located in Alachua, Florida. At the time of the Study the facility had not yet reached commercial operation. The facility has a planned capacity of 74.9 MW and will include approximately 216,000 solar panels.

3.4.12 Hildreth

The Hildreth Solar Facility will be located in Suwannee, Florida. At the time of the Study the facility had not yet reached commercial operation. The facility has a planned capacity of 74.9 MW and will include approximately 220,000 solar panels.

3.4.13 Lake Placid Solar

The Lake Placid Solar Facility is located in Highlands, Florida. The facility was built in December of 2019 and includes approximately 180,000 solar panels with a total plant capacity of 45 MW.

3.4.14 Mule Creek

The Mule Creek Solar Facility will be located in Bay, Florida. At the time of the Study the facility had not yet reached commercial operation. The Mule Creek Facility has a planned capacity of 74.9 MW.

3.4.15 Osceola Solar

The Osceola Solar Facility is a photovoltaic solar power facility located approximately 13 miles south of St. Cloud, Florida. The facility was built in 2016 and currently includes approximately 13,000 solar panels with a total plant capacity of 4 MW.

3.4.16 Perry Solar

The Perry Solar Facility is a photovoltaic solar power facility located just outside the town of Perry, Florida. The facility was built in 2016 and currently includes approximately 22,000 solar panels with a total plant capacity of 5 MW.

3.4.17 Proxy Solar

The Proxy Solar Facility is a proxy for future planned facilities. For purposes of this study, the Proxy Solar site is assumed to have a total plant capacity of 74.9 MW.

3.4.18 Sandy Creek

The Sandy Creek Solar Facility is located in Bay, Florida. The facility reached commercial operation in May of 2022 and includes approximately 220,000 solar panels with a total plant capacity of 74.9 MW.

3.4.19 Santa Fe Solar

The Santa Fe Solar Facility is located in Columbia, Florida. The facility was built in March of 2021 and includes approximately 235,000 solar panels with a total plant capacity of 74.9 MW.

3.4.20 St Petersburg Pier

The St Petersburg Solar Facility is located in Pinellas, Florida. The facility was built in December of 2019 and has a total plant capacity of 350 kW.

3.4.21 Suwannee River Solar

The Suwannee Solar Facility is located in Suwannee, Florida. The facility was built in November of 2017 and has a total plant capacity of 8.8 MW.

3.4.22 Trenton Solar

The Trenton Solar Facility is located in Gilchrist, Florida. The facility was built in December of 2019 and includes approximately 280,000 solar panels with a total plant capacity of 74.9 MW.

3.4.23 Twin Rivers Solar

The Twin Rivers Solar Facility is located in Hamilton, Florida. The facility was built in March of 2021 and has a total plant capacity of 74.9 MW.

3.4.24 Winquepin

The Winquepin Solar Facility will be located in Madison, Florida. At the time of the Study the facility had not yet reached commercial operation. The Winquepin Solar Facility has a planned capacity of 74.9 MW.

3.5 Battery Storage

3.5.1 Cape San Blas Storage

The Cape San Blas Storage Facility will be located in Gulf, Florida. At the time of the Study the facility had not yet reached commercial operation. 1898 & Co. assumed specifications based on conversations with DEF and similar prior experience. The proposed facility was assumed to consist of lithium-ion batteries stored on steel racks inside steel containers. The facility has a planned rating of 5.5 MW / 14.3 MWhr.

3.5.2 Jennings Energy Storage

The Jennings Energy Storage Facility will be located in Hamilton, Florida. At the time of the Study the facility had not yet reached commercial operation. 1898 & Co. assumed specifications based on conversations with DEF and similar prior experience. The proposed facility was assumed to consist of lithium-ion batteries stored on steel racks inside steel containers. The facility has a planned rating of 5.5 MW / 5.5 MWhr.

3.5.3 John Hopkins Microgrid

The John Hopkins Microgrid Facility will be located in Pinellas, Florida. At the time of the Study the facility had not yet reached commercial operation. 1898 & Co. assumed specifications based on conversations with DEF and similar prior experience. The proposed facility was assumed to consist of lithium-ion batteries stored on steel racks inside steel containers. The facility has a planned rating of 2.475 MW / 18 MWhr.

3.5.4 Lake Placid Storage

The Lake Placid Storage Facility is located in Highlands, Florida. The site reached commercial operation in December of 2021 of and has a rating of 17.275 MW / 34 MWhr.

3.5.5 Micanopy Energy Storage

The Micanopy Energy Storage Facility will be located in Alachua, Florida. At the time of the Study the facility had not yet reached commercial operation. 1898 & Co. assumed specifications based on conversations with DEF and similar prior experience. The proposed facility was assumed to consist of lithium-ion batteries stored on steel racks inside steel containers. The facility has a planned rating of 8.25 MW / 11.7 MWhr.

3.5.6 Trenton Storage

The Trenton Storage Facility is located in Gilchrist, Florida. The site reached commercial operation in December of 2021 and has a rating of 10.1 MW / 11 MWhr.

4.0 DECOMMISSIONING COSTS

1898 & Co. has prepared decommissioning cost estimates for the Plants. When DEF determines that each site should be retired, the above grade equipment and steel structures are assumed to have scrap value to a scrap contractor which will offset a portion of the site decommissioning costs. However, DEF will incur costs of dismantling the Plants and restoration of the sites to the extent that those costs exceed the scrap value of equipment and bulk steel.

The decommissioning costs for each site include the cost to return each site to an industrial condition, suitable for reuse for development of an industrial facility. Included are the costs to dismantle all the assets at the sites, including power generating equipment and BOP facilities, as well as the costs to perform environmental site restoration activities.

For purposes of this study, 1898 & Co. assumed that each site will be dismantled as a single project, allowing the most cost-effective demolition methods to be utilized. A summary of several of the means and methods that could be employed is summarized in the following paragraphs; however, means and methods will not be dictated to the contractor by 1898 & Co. It will be the contractor's responsibility to determine means and methods that result in safely dismantling the Plants at the lowest possible cost.

Asbestos remediation, as required, would take place prior to commencement of any other demolition activities. Abatement would need to be performed in compliance with all state and federal regulations, including, but not limited to, requirements for sealing off work areas and maintaining negative pressure throughout the removal process. Final clearances and approvals would need to be achieved prior to performing further demolition activities.

High grade assets would then be removed from the site to the extent possible. This would include items such as transformers, transformer coils, circuit breakers, electrical wire, condenser plates and tubes, and heater tubes. High grade assets include precious alloys such as copper, aluminum-brass tubes, stainless steel tubes, and other high value metals occurring in plant systems. High grade asset removal would occur up-front in the schedule, to reduce the potential for theft, to increase cash flow, and for separation of recyclable materials to increase scrap recovery. Methods of removal vary with the location and nature of the asset. Small transformers, small equipment, and wire would likely be removed and shipped as-is for processing at a scrap yard. Large transformers, CT, ST generators, and condensers would likely require some on-site disassembly prior to being shipped to a scrap yard.

Construction and Demolition ("C&D") waste includes items such as non-asbestos insulation, roofing, wood, drywall, plastics, and other non-metallic materials. C&D waste would typically be segregated from scrap and concrete to avoid cross-contaminating of waste streams or recycle streams. C&D demolition crews could remove these materials with equipment such as excavators equipped with material handling attachments, skid steers, etc. This material would be consolidated and loaded into bulk containers for disposal.

In general, boilers and Heat Recovery Steam Generators ("HRSG") could be felled and cut into manageable sized pieces on the ground. First the structures around the boilers would need to be removed using excavators equipped with shears and grapples. Stairs, grating, elevators,

and other high structures would be removed using an “ultra-high reach” excavator, equipped with shears. Following removal of these structures, the boilers or HRSGs would be felled, using explosive blasts. The boilers would then be dismantled using equipment such as excavators equipped with shears and grapples, and the scrap metal loaded onto trailers for recycling.

After the surrounding structures and ductwork have been removed, the stacks would be imploded, using controlled blasts. Following implosion, the stack liners and concrete would be reduced in size to allow for handling and removal.

BOP structures and foundations would likely be demolished using excavators equipped with hydraulic shears, hydraulic grapples, and impact breakers, along with workers utilizing open flame cutting torches. Steel components would be separated, reduced in size, and loaded onto trailers for recycling. Concrete would be broken into manageable sized pieces and stockpiled for crushing on site. Concrete pieces would ultimately be loaded in a hopper and fed through a crusher to be sized for on-site disposal.

4.1 General Assumptions

The following assumptions are made as the basis of all of the cost estimates.

1. Pricing for all estimates is in current 2022 dollars.
2. All estimates are budgetary in nature and do not reflect guaranteed costs. Budgetary refers to the nature of the itemized cost estimate being for planning purposes only and not a guarantee.
3. All estimates are based on labor rates from RS means values for a demolition crew B-8 with adjusted rates based on the local site cost index for the Plants.
4. All work will take place in a safe and cost-efficient method.
5. Labor costs are based on Non-Union labor rates for a 40-hour workweek without overtime.
6. The estimates are inclusive of all costs necessary to properly dismantle all sites to a marketable or usable condition. For purposes of this study and the included cost estimates, the sites will be restored to a condition suitable for industrial use.
7. Units will be decommissioned to zero generating output. Existing utilities will remain in place for use by the contractor for the duration of the demolition activities.
8. DEF will remove or consume all burnable coal, fuel oil and chemicals to the reasonable extent possible prior to commencement of demolition activities. Costs for these activities are not included in the estimate. Costs are included in the estimates for cleaning and flushing fuel oil tanks and lines and for removal of soil directly below each of the fuel oil tanks to account for the potential for this soil to be contaminated during normal operations.
9. Soil testing and other on-site testing has not been conducted for this study.
10. Hazardous material abatement is included for all sites as necessary, including asbestos, mercury, and polychlorinated biphenyls (“PCBs”). Lead paint coated materials will be handled by certified personnel compliant with OSHA Standards as necessary but will not be removed prior to demolition.
11. No environmental costs have been included to address cleanup of contaminated soils, hazardous materials, or other conditions present on-site having a negative

environmental impact, other than those specifically listed here. No allowances are included for unforeseen environmental remediation activities.

12. Abatement of asbestos will precede any other work. After final air quality clearances have been reached, demolition can proceed.
13. All demolition and abatement activities, including removal of asbestos, will be done in accordance with all applicable Federal, State and Local laws, rules and regulations.
14. Asbestos quantities were provided by DEF unless noted otherwise in the site-specific assumptions below.
15. It is assumed that there will be sufficient area to receive, assemble and temporarily store equipment and materials during demolition.
16. All trash, debris, and miscellaneous waste will be removed and disposed of properly.
17. Any residual oil or sludge in tanks and pipes will be cleaned up by DEF prior to demolition.
18. Transmission switchyards and substations within the boundaries of each Plant are not part of the demolition scope. Switchyards that are associated with the facilities only and are not part of the transmission system are included for demolition. For purposes of this study, the division between generation assets and transmission assets is at the high side of the generator step-up transformers.
19. The costs for relocation of transmission lines, or other transmission assets, are specifically excluded from the decommissioning cost estimates. Any costs necessary to support on-going operations of adjacent or newly proposed units will be allocated to the operating costs of the units not being decommissioned.
20. Step-up transformers, auxiliary transformers, and spare transformers are included for demolition and scrap in all estimates.
21. All portable tanks will be removed from the site and scrapped, including any propane tanks, oil storage tanks, and waste oil tanks.
22. All pipe supports, and pipe racks will be demolished and scrapped.
23. To the extent possible, non-contaminated concrete will be crushed and disposed of on-site. During crushing of the concrete, a large magnet is utilized to remove all rebar. All other non-hazardous material with no salvage value will be disposed of off-site at the nearest landfill.
24. Demolition will include the removal of all structures, equipment, tanks, conveyer systems, ancillary buildings, and any other associated equipment to two feet below grade.
25. All above-grade structures will be demolished. All below-grade structures, including foundations, will be removed to two (2) feet below existing grade, unless otherwise noted in the site-specific assumptions.
26. Existing basements will be used to bury non-hazardous debris. Concrete in trenches and basements will be perforated to create drainage. Non-hazardous debris, such as concrete and brick, will be crushed and used as clean fill on-site once the capacity of all existing basements has been exceeded. All inert debris will be disposed of on-site. All other material that is not sold as scrap will be disposed of at an off-site landfill.
27. All production wells will be closed as per state regulations. Production wells will be filled with grout to approximately five feet below surface grade. The top five feet will be over drilled and filled with soil backfill to grade on top of the grout. Monitoring wells will remain intact.
28. Foundations greater than two (2) feet below grade will be abandoned in place.

29. Except for the circulating water lines, underground piping will be capped and abandoned in place. Circulating water piping will be excavated to the top of pipe, the top of pipe will be broken, and backfilled with on-site material.
30. Although properly recoverable through the dismantlement reserve, no environmental costs have been included to address cleanup of contaminated soils, hazardous materials, or other conditions present on-site having a negative environmental impact, other than those specifically listed in these assumptions. No allowances are included for unforeseen environmental remediation activities at this time but will be captured and included in future studies when they are available.
31. Site areas will be graded to achieve suitable site drainage to natural drainage patterns and seeded, but grading will be minimized to the extent possible.
32. A removal depth of 2 feet is assumed where a lease agreement was not available for the battery energy storage facilities and solar generating facilities.
33. Major equipment, structural steel, turbines, generators, exhaust stacks, transformers, electrical equipment, cabling, wiring, pump skids, above ground piping, and equipment enclosures for the above equipment will be sold for scrap and removed from the Plant site by the demolition contractor. All other demolished materials are considered debris.
34. For purposes of this Study, it is assumed that none of the equipment will have a salvage value in excess of the scrap value of the materials in the equipment at the time of decommissioning. The decommissioning cost estimate is based on the end of useful life of the facility. All equipment, steel, copper, and other metals will be sold as scrap. Credits for salvage value are based on scrap value alone. Resale of equipment and materials is not included.
35. Handling and disposal of hazardous material will be performed in compliance with the approved methods of DEF's Environmental Services Department.
36. Rolling stock, including rail cars, dozers, plant vehicles, etc. is assumed to be removed by DEF prior to dismantlement.
37. Valuation and sale of land and all replacement generation costs are excluded from this scope.
38. The scope of the costs included in the Study is limited to the decommissioning activities that will occur at the end of useful life of the facilities. Additional on-going costs may be required, including, but not limited to groundwater monitoring associated with ash pond closure and/or other environmental monitoring activities. These costs are excluded from the cost estimates provided in this study.
39. In the absence of detailed information, such as plant layout or equipment drawings, 1898 & Co. assumed information with the use of publicly available data and 1898 & Co's industry experience.
40. Site inventory values have been provided by DEF and are included in the study as a plant cost. 1898 & Co. assumes 25 percent of the plant inventory value for combustion turbine facilities will be recovered as a scrap credit and 10 percent of the inventory for the other facilities. The inventory cost is not included in the calculation for contingency and indirect costs.
41. Stormwater ponds will be drained, and the area graded out to allow for natural drainage.

42. A 20 percent contingency is included on the direct costs in the estimates prepared as part of this Study to cover unknowns. The Owner's indirect costs are included as 5 percent of the direct costs.
43. Market conditions may result in cost variations at the time of contract execution.
44. The following scrap values were used in the decommissioning cost estimates. The scrap values are based upon the 12-month average of American Metal Market prices for September 2021 to August 2022 (i.e., one calendar year). These values include the cost to haul the scrap via truck and/or rail to the scrap market indicated below.

Table 4-1: Scrap Pricing

Plant	Scrap Market Location	Steel Scrap Value (\$/net ton)	Copper Scrap Value (\$/pound)	Aluminum Scrap Value (\$/pound)	Brass Scrap Value (\$/pound)
Anclote	South Carolina	(\$340.26)	(\$3.17)	(\$0.45)	(\$2.50)
Bartow	South Carolina	(\$343.59)	(\$3.17)	(\$0.45)	(\$2.51)
Bay Ranch	Alabama	(\$370.54)	(\$3.19)	(\$0.47)	(\$2.52)
Bay Trail	South Carolina	(\$339.76)	(\$3.17)	(\$0.45)	(\$2.50)
Bayboro	South Carolina	(\$345.20)	(\$3.17)	(\$0.45)	(\$2.51)
Cape San Blas Storage	Alabama	(\$370.54)	(\$3.19)	(\$0.47)	(\$2.52)
Charlie Creek	South Carolina	(\$344.08)	(\$3.17)	(\$0.45)	(\$2.51)
Citrus County	South Carolina	(\$339.76)	(\$3.17)	(\$0.45)	(\$2.50)
Columbia Solar	South Carolina	(\$339.23)	(\$3.17)	(\$0.45)	(\$2.50)
Crystal River	South Carolina	(\$339.76)	(\$3.17)	(\$0.45)	(\$2.50)
DeBary	South Carolina	(\$348.48)	(\$3.17)	(\$0.45)	(\$2.51)
DeBary Solar	South Carolina	(\$346.21)	(\$3.17)	(\$0.45)	(\$2.51)
Duette Solar	South Carolina	(\$340.40)	(\$3.17)	(\$0.45)	(\$2.50)
Falmouth	South Carolina	(\$337.29)	(\$3.16)	(\$0.45)	(\$2.50)
Fort Green	South Carolina	(\$348.04)	(\$3.17)	(\$0.45)	(\$2.51)
Hamilton Solar	South Carolina	(\$339.25)	(\$3.17)	(\$0.45)	(\$2.50)
Hardeetown	South Carolina	(\$336.96)	(\$3.16)	(\$0.45)	(\$2.50)
High Springs	South Carolina	(\$342.63)	(\$3.17)	(\$0.45)	(\$2.51)
Hildreth	South Carolina	(\$339.41)	(\$3.17)	(\$0.45)	(\$2.50)
Hines Energy	South Carolina	(\$343.38)	(\$3.17)	(\$0.45)	(\$2.51)
Intercession City	South Carolina	(\$349.08)	(\$3.17)	(\$0.45)	(\$2.51)
Jennings Energy	South Carolina	(\$339.25)	(\$3.17)	(\$0.45)	(\$2.50)
John Hopkins	South Carolina	(\$343.73)	(\$3.17)	(\$0.45)	(\$2.51)
Lake Placid Solar	South Carolina	(\$341.59)	(\$3.17)	(\$0.45)	(\$2.50)
Lake Placid Storage	South Carolina	(\$341.59)	(\$3.17)	(\$0.45)	(\$2.50)
Micanopy Energy Storage	South Carolina	(\$348.08)	(\$3.17)	(\$0.45)	(\$2.51)
Mule Creek	South Carolina	(\$334.91)	(\$3.16)	(\$0.44)	(\$2.50)

Plant	Scrap Market Location	Steel Scrap Value (\$/net ton)	Copper Scrap Value (\$/pound)	Aluminum Scrap Value (\$/pound)	Brass Scrap Value (\$/pound)
Osceola Solar	South Carolina	(\$340.36)	(\$3.17)	(\$0.45)	(\$2.50)
Osprey Energy Center	South Carolina	(\$345.72)	(\$3.17)	(\$0.45)	(\$2.51)
Perry Solar	South Carolina	(\$321.00)	(\$3.16)	(\$0.44)	(\$2.49)
PL Bartow	South Carolina	(\$343.59)	(\$3.17)	(\$0.45)	(\$2.51)
Proxy Solar	-	-	-	-	-
Sandy Creek	South Carolina	(\$370.54)	(\$3.19)	(\$0.47)	(\$2.52)
Santa Fe Solar	South Carolina	(\$341.65)	(\$3.17)	(\$0.45)	(\$2.50)
St Petersburg Pier	South Carolina	(\$343.31)	(\$3.17)	(\$0.45)	(\$2.51)
Suwannee River	South Carolina	(\$336.52)	(\$3.16)	(\$0.45)	(\$2.50)
Suwannee River Solar	South Carolina	(\$336.52)	(\$3.16)	(\$0.45)	(\$2.50)
Tiger Bay	South Carolina	(\$341.42)	(\$3.17)	(\$0.45)	(\$2.50)
Trenton Solar	South Carolina	(\$336.50)	(\$3.16)	(\$0.45)	(\$2.50)
Trenton Storage	South Carolina	(\$336.50)	(\$3.16)	(\$0.45)	(\$2.50)
Twin Rivers Solar	South Carolina	(\$327.47)	(\$3.16)	(\$0.44)	(\$2.50)
University of Florida	South Carolina	(\$351.51)	(\$3.17)	(\$0.45)	(\$2.51)
Winquepin	South Carolina	(\$337.47)	(\$3.16)	(\$0.45)	(\$2.50)

Table 4-2: Additional Scrap Pricing

Plant	Scrap Market Location	Stainless Steel Scrap Value (\$/net ton)	Sea Cure Scrap Value (\$/pound)	Titanium Scrap Value (\$/pound)
Bartow	Pittsburgh	-	(\$0.82)	-
Citrus County	South Carolina	-	-	(\$8.23)
Hines	Pittsburgh	(\$1,720.19)	-	-
Osprey	Pittsburgh	(\$1,720.19)	-	-
Tiger Bay	Pittsburgh	(\$1,720.19)	-	-

4.2 Site Specific Assumptions

The following assumptions were made specific to each site, in addition to the general assumptions listed above.

4.2.1 Simple Cycle / Combustion Turbines

4.2.1.1 Anclote

1. The intake and discharge canals will remain in place in their current state following decommissioning.
2. The existing grade will remain as-is even though it is 14 feet above the original grade.

3. The canal access roads will remain in place.

4.2.1.2 Bartow

1. The existing discharge canal will be filled, closed, and capped.
2. The existing intake structure with seawalls will remain in place.
3. The condenser tubing material is assumed to be sea-cure.

4.2.1.3 Bayboro

1. There are no site-specific assumptions.

4.2.1.4 Debary

1. Two wells provided raw water to the facility. Costs for removal are included in the estimate.

4.2.1.5 Intercession City

1. The fuel oil tank on-site is lined with HDPE. The HDPE removal cost is included in the estimate.

4.2.1.6 Suwannee River

1. The existing intake and discharge canals will remain in their current state following decommissioning.

4.2.2 Combined Cycle

4.2.2.1 Citrus County

1. Well removal is included in estimate.
2. The condenser tubing material is assumed to be titanium.

4.2.2.2 Hines Energy Complex

1. Combustion turbine inlet chilling equipment has been added to the site and is included in the dismantlement estimate.
2. The condenser tubing material is assumed to be stainless steel.
3. Hines Cooling Lake will be closed by removal. This process includes dewatering, rough grading, fine grading, and reseeding.

4.2.2.3 Osprey Energy Center

1. The condenser tubing material is assumed to be stainless steel.

4.2.2.4 Tiger Bay

1. The extraction steam line and associated Auxiliary Boiler have been removed. As such, costs are not included in the estimate.
2. The condenser tubing material is assumed to be stainless steel.

4.2.2.5 University of Florida

1. The extraction steam line and associated Auxiliary Boiler have been removed. As such, costs are not included in the estimate.

4.2.3 Coal Generation

4.2.3.1 Crystal River

1. Asbestos abatement will be required, and the quantities for asbestos abatement are the same as those from the 2020 study.
2. The limestone back haul facility is owned by a third part and is not included in the estimate.
3. New scrubbers have been installed and are included in the cost estimate.
4. The area is non-hazardous.
5. Demolition will be performed using conventional and explosive methods. This estimate does not include alternate work methods.
6. Costs are included for closure of the ash landfill. Closure cost include costs required to remove associated piping and the access road to the landfill, as well as costs required to cover the area with a geosynthetic clay liner, a geocomposite layer for drainage, 18 inches of protective soil cover, and 6 inches of vegetative soil. The area will be graded and seeded.

4.2.4 Solar

4.2.4.1 Bay Ranch

1. There are no site-specific assumptions.

4.2.4.2 Bay Trail

1. There are no site-specific assumptions.

4.2.4.3 Charlie Creek

1. There are no site-specific assumptions.

4.2.4.4 Columbia Solar

1. There are no site-specific assumptions.

4.2.4.5 Debary Solar

1. There are no site-specific assumptions.

4.2.4.6 Duette Solar

1. There are no site-specific assumptions.

4.2.4.7 Falmouth

1. There are no site-specific assumptions.

4.2.4.8 Forte Green

1. There are no site-specific assumptions.

4.2.4.9 Hamilton Solar

1. There are no site-specific assumptions.

4.2.4.10 Hardeetown

1. There are no site-specific assumptions.

4.2.4.11 High Springs

1. There are no site-specific assumptions.

4.2.4.12 Hilderth

1. There are no site-specific assumptions.

4.2.4.13 Lake Placid Solar

1. There are no site-specific assumptions.

4.2.4.14 Mule Creek

1. There are no site-specific assumptions.

4.2.4.15 Osceola Solar

1. There are no site-specific assumptions.

4.2.4.16 Perry Solar

1. There are no site-specific assumptions.

4.2.4.17 Proxy Solar

1. There are no site-specific assumptions.

4.2.4.18 Sandy Creek

1. There are no site-specific assumptions.

4.2.4.19 Santa Fe Solar

1. There are no site-specific assumptions.

4.2.4.20 St Petersburg Pier

1. There are no site-specific assumptions.

4.2.4.21 Suwannee River Solar

1. There are no site-specific assumptions.

4.2.4.22 Trenton Solar

1. There are no site-specific assumptions.

4.2.4.23 Twin Rivers Solar

1. There are no site-specific assumptions.

4.2.4.24 Winquepin

1. There are no site-specific assumptions.

4.2.5 Battery Storage

4.2.5.1 Cape San Blas Storage

1. There are no site-specific assumptions.

4.2.5.2 Jennings Energy Storage

1. There are no site-specific assumptions.

4.2.5.3 John Hopkins Microgrid

1. There are no site-specific assumptions.

4.2.5.4 Lake Placid Storage

1. There are no site-specific assumptions.

4.2.5.5 Micanopy Energy Storage

1. There are no site-specific assumptions.

4.2.5.6 Trenton Storage

1. There are no site-specific assumptions.

5.0 RESULTS

1898 & Co. has prepared cost estimates in 2022 dollars for the decommissioning of the Plants. These costs are summarized in the following table. When DEF determines that the Plants should be retired, the above grade equipment and steel structures are assumed to have sufficient scrap value to a scrap contractor to offset a portion of the decommissioning costs. DEF will incur costs in the demolition and restoration of the sites less the salvage value of equipment and bulk recycled metals. Additionally, DEF's on-site inventory was taken into consideration for the demolition costs. For the CT facilities, a salvage value of 25 percent was assumed. For the other Plants, 10 percent of the inventory was assumed to be salvageable. The CT facility was assumed to have a higher inventory salvage value because spare parts for CT are more marketable and can be more easily resold to other owners/operators at a higher premium than just the scrap price of the material.

Table 5-1: Decommissioning Cost Summary (2022\$)

Plant	Gross Decom Cost	Inventory Cost	Salvage Credits	Inventory Credits	Net Project Cost
Anclote	\$38,689,000	\$6,323,000	\$(18,849,000)	\$(632,000)	\$25,531,000
Bartow	\$3,324,000	\$531,000	\$(1,690,000)	\$(133,000)	\$2,032,000
Bartow CC	\$28,583,000	\$14,676,000	\$(12,467,000)	\$(3,669,000)	\$27,123,000
Bay Ranch	\$11,423,300	-	\$(3,251,100)	-	\$8,172,200
Bay Trail	\$10,144,600	-	\$(2,792,800)	-	\$7,351,800
Bayboro	\$3,101,000	\$546,000	\$(2,382,000)	\$(55,000)	\$1,210,000
Cape San Blas Storage	\$3,235,700	-	\$(37,600)	-	\$3,198,100
Charlie Creek	\$10,784,000	-	\$(3,115,700)	-	\$7,668,300
Citrus County Combined Cycle	\$22,769,000	\$17,813,000	\$(22,122,000)	\$(1,781,000)	\$16,679,000
Columbia Solar	\$10,890,400	-	\$(3,370,800)	-	\$7,519,600
Crystal River Common	\$32,708,000	\$7,289,000	\$(475,000)	\$(729,000)	\$38,793,000
Crystal River Mariculture	\$1,423,000	-	\$(1,000)	-	\$1,422,000
Crystal River North	\$69,589,000	\$7,605,000	\$(29,714,000)	\$(761,000)	\$46,719,00
DeBary	\$14,608,000	\$2,271,000	\$(7,823,000)	\$(568,000)	\$8,488,000
DeBary Solar	\$13,678,200	-	\$(3,848,600)	-	\$9,829,600
Duette Solar	\$10,430,800	-	\$(3,671,200)	-	\$6,759,600
Falmouth	\$11,232,100	-	\$(3,176,900)	-	\$8,055,200
Fort Green	\$11,790,800	-	\$(3,506,100)	-	\$8,284,700
Hamilton Solar	\$12,028,200	-	\$(4,158,700)	-	\$7,869,500

Plant	Gross Decom Cost	Inventory Cost	Salvage Credits	Inventory Credits	Net Project Cost
Hardeetown	\$10,925,500	-	\$(2,845,900)	-	\$8,079,600
High Springs	\$10,798,000	-	\$(2,866,500)	-	\$7,931,500
Hildreth	\$11,216,100	-	\$(3,017,000)	-	\$8,199,100
Hines Energy Complex	\$114,345,000	\$16,841,000	\$(25,239,000)	\$(1,684,000)	\$104,263,000
Intercession City	\$17,373,000	\$4,901,000	\$(8,915,000)	\$(1,225,000)	\$12,134,000
Jennings Energy Storage	\$822,100	-	\$(33,600)	-	\$788,500
John Hopkins Microgrid	\$6,968,200	-	\$(88,700)	-	\$6,879,500
Lake Placid Solar and Storage	\$10,429,900	-	\$(2,229,000)	-	\$8,200,900
Micanopy Energy Storage	\$3,804,000	-	\$(39,900)	-	\$3,764,100
Mule Creek	\$11,444,400	-	\$(3,157,500)	-	\$8,286,900
Osceola Solar	\$818,100	-	\$(168,600)	-	\$649,500
Osprey Energy Center Power	\$11,167,000	\$3,179,000	\$(7,900,000)	\$(318,000)	\$6,128,000
Perry Solar	\$1,107,500	-	\$(309,000)	-	\$798,500
Proxy Solar	\$10,710,700	-	\$(3,175,300)	-	\$7,535,400
Sandy Creek	\$11,456,000	-	\$(3,251,100)	-	\$8,204,900
Sante Fe Solar	\$10,206,900	-	\$(3,028,800)	-	\$7,178,100
St Petersburg Pier	\$138,200	-	\$(76,000)	-	\$62,200
Suwannee River	\$3,043,000	\$830,000	\$(1,643,000)	\$(207,000)	\$2,023,000
Suwannee River Solar	\$1,327,500	-	\$(437,200)	-	\$890,300
Tiger Bay	\$5,369,000	\$2,011,000	\$(2,934,000)	\$(201,000)	\$4,245,000
Trenton Solar	\$11,414,300	-	\$(3,596,000)	-	\$7,818,300
Trenton Storage	\$4,598,000	-	\$(84,600.00)	-	\$4,513,400
Twin Rivers Solar	\$13,765,100	-	\$(2,837,800)	-	\$10,927,300
University of Florida	\$1,470,000	\$2,099,00	\$(843,00)	\$(210,000)	\$2,516,000
Winquepin	\$11,238,200	-	\$(3,178,300)	-	\$8,059,900

The total project costs presented above include the costs to return the sites to an industrial condition suitable for reuse for development as an industrial facility. Included are the costs to dismantle all power generating equipment and balance of plant facilities and, where applicable, to perform environmental site restoration activities. Further details including estimates for the major cost categories of each plant estimate are provided in Appendix A.

APPENDIX A - COST ESTIMATE SUMMARIES

**Table A-1
Anclote
Decommissioning Cost Summary**

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Anclote						
<i>Unit 1</i>						
Asbestos Removal	\$ -	\$ -	\$ -	\$ 1,094,000	\$ 1,094,000	\$ -
Boiler	\$ 2,758,000	\$ 2,685,000	\$ -	\$ -	\$ 5,443,000	\$ -
Steam Turbine & Building	\$ 1,115,000	\$ 1,086,000	\$ -	\$ -	\$ 2,201,000	\$ -
Scrubber / FGD	\$ 73,000	\$ 71,000	\$ -	\$ -	\$ 144,000	\$ -
Cooling Towers & Basin	\$ 2,302,000	\$ 2,241,000	\$ -	\$ -	\$ 4,543,000	\$ -
Stacks	\$ 49,000	\$ 47,000	\$ -	\$ -	\$ 96,000	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 35,000	\$ 34,000	\$ 114,000	\$ -	\$ 183,000	\$ -
Switchgear & Electrical	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ 2,000	\$ -
GSU & Foundation	\$ 47,000	\$ 46,000	\$ -	\$ -	\$ 93,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000	\$ -
Debris	\$ -	\$ -	\$ 54,000	\$ -	\$ 54,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (9,007,000)
Subtotal	\$ 6,380,000	\$ 6,211,000	\$ 418,000	\$ 1,094,000	\$ 14,103,000	\$ (9,007,000)
<i>Unit 2</i>						
Asbestos Removal	\$ -	\$ -	\$ -	\$ 1,087,000	\$ 1,087,000	\$ -
Boiler	\$ 2,757,000	\$ 2,684,000	\$ -	\$ -	\$ 5,441,000	\$ -
Steam Turbine & Building	\$ 1,113,000	\$ 1,084,000	\$ -	\$ -	\$ 2,197,000	\$ -
Scrubber / FGD	\$ 73,000	\$ 71,000	\$ -	\$ -	\$ 144,000	\$ -
Cooling Towers & Basin	\$ 2,301,000	\$ 2,240,000	\$ -	\$ -	\$ 4,541,000	\$ -
Stacks	\$ 49,000	\$ 47,000	\$ -	\$ -	\$ 96,000	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 35,000	\$ 34,000	\$ 114,000	\$ -	\$ 183,000	\$ -
Switchgear & Electrical	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ 2,000	\$ -
GSU & Foundation	\$ 47,000	\$ 45,000	\$ -	\$ -	\$ 92,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000	\$ -
Debris	\$ -	\$ -	\$ 54,000	\$ -	\$ 54,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (9,001,000)
Subtotal	\$ 6,376,000	\$ 6,206,000	\$ 418,000	\$ 1,087,000	\$ 14,087,000	\$ (9,001,000)
<i>Common</i>						
Cooling Water Intakes and Circulating Water Pumps	\$ 117,000	\$ 114,000	\$ -	\$ -	\$ 231,000	\$ -
Roads	\$ 70,000	\$ 68,000	\$ -	\$ -	\$ 138,000	\$ -
All BOP Buildings	\$ 452,000	\$ 440,000	\$ -	\$ -	\$ 892,000	\$ -
All Other Tanks	\$ 75,000	\$ 73,000	\$ -	\$ -	\$ 148,000	\$ -
Transformers & Foundation	\$ 18,000	\$ 18,000	\$ -	\$ -	\$ 36,000	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 17,000	\$ -	\$ 17,000	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 1,290,000	\$ 1,290,000	\$ -
Debris	\$ -	\$ -	\$ 9,000	\$ -	\$ 9,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (841,000)
Subtotal	\$ 732,000	\$ 713,000	\$ 26,000	\$ 1,290,000	\$ 2,761,000	\$ (841,000)
Anclote Subtotal	\$ 13,488,000	\$ 13,130,000	\$ 862,000	\$ 3,471,000	\$ 30,951,000	\$ (18,849,000)
TOTAL DECOM COST (CREDIT)					\$ 30,951,000	\$ (18,849,000)
PROJECT INDIRECTS (5%)					\$ 1,548,000	
CONTINGENY (20%)					\$ 6,190,000	
PLANT INVENTORY COST (CREDIT)					\$ 6,323,000	\$ (632,000)
TOTAL PROJECT COST (CREDIT)					\$ 45,012,000	\$ (19,481,000)
TOTAL NET PROJECT COST (CREDIT)					\$ 25,531,000	

Table A-2
Bartow
Decommissioning Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Bartow						
<i>Unit 1-4</i>						
Asbestos Removal	\$ -	\$ -	\$ -	\$ 159,000	\$ 159,000	\$ -
CTGs and HRSGs	\$ 783,000	\$ 762,000	\$ -	\$ -	\$ 1,545,000	\$ -
Stacks	\$ 14,000	\$ 14,000	\$ -	\$ -	\$ 28,000	\$ -
GSU & Foundation	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ 50,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -
Debris	\$ -	\$ -	\$ 6,000	\$ -	\$ 6,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,539,000)
Subtotal	\$ 822,000	\$ 801,000	\$ 36,000	\$ 159,000	\$ 1,818,000	\$ (1,539,000)
<i>Common</i>						
BOP Misc.	\$ 57,000	\$ 55,000	\$ -	\$ -	\$ 112,000	\$ -
Roads	\$ 30,000	\$ 29,000	\$ -	\$ -	\$ 59,000	\$ -
All BOP Buildings	\$ 19,000	\$ 18,000	\$ -	\$ -	\$ 37,000	\$ -
Fuel Equipment	\$ 188,000	\$ 183,000	\$ -	\$ -	\$ 371,000	\$ -
Transformers & Foundation	\$ -	\$ -	\$ -	\$ 36,000	\$ 36,000	\$ -
Soil Removal Beneath Fuel Oil Tanks and Equipment	\$ -	\$ -	\$ -	\$ 33,000	\$ 33,000	\$ -
Fuel Oil Storage Tank Cleaning	\$ -	\$ -	\$ -	\$ 48,000	\$ 48,000	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 129,000	\$ 129,000	\$ -
Debris	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (151,000)
Subtotal	\$ 294,000	\$ 285,000	\$ 16,000	\$ 246,000	\$ 841,000	\$ (151,000)
Bartow Subtotal	\$ 1,116,000	\$ 1,086,000	\$ 52,000	\$ 405,000	\$ 2,659,000	\$ (1,690,000)
TOTAL DECOM COST (CREDIT)					\$ 2,659,000	\$ (1,690,000)
PROJECT INDIRECTS (5%)					\$ 133,000	
CONTINGENY (20%)					\$ 532,000	
PLANT INVENTORY COSTS (CREDIT)					\$ 531,000.00	\$ (133,000.00)
TOTAL PROJECT COST (CREDIT)					\$ 3,855,000	\$ (1,823,000)
TOTAL NET PROJECT COST (CREDIT)					\$ 2,032,000	

**Table A-3
Bartow Combined Cycle
Decommissioning Cost Summary**

Docket No. 20240025-EI
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 116 of 187)

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Bartow Combined Cycle						
<i>Unit 4</i>						
Asbestos Removal	\$ -	\$ -	\$ -	\$ 540,000	\$ 540,000	\$ -
CTGs and HRSGs	\$ 4,113,000	\$ 4,004,000	\$ -	\$ -	\$ 8,117,000	\$ -
Steam Turbine & Building	\$ 898,000	\$ 874,000	\$ -	\$ -	\$ 1,772,000	\$ -
SCR	\$ 131,000	\$ 128,000	\$ -	\$ -	\$ 259,000	\$ -
Stacks	\$ 141,000	\$ 137,000	\$ -	\$ -	\$ 278,000	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 110,000	\$ 107,000	\$ -	\$ 1,077,000	\$ 1,294,000	\$ -
GSU & Foundation	\$ 174,000	\$ 169,000	\$ -	\$ -	\$ 343,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 106,000	\$ -	\$ 106,000	\$ -
Debris	\$ -	\$ -	\$ 27,000	\$ -	\$ 27,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (11,932,000)
Subtotal	\$ 5,567,000	\$ 5,419,000	\$ 133,000	\$ 1,617,000	\$ 12,736,000	\$ (11,932,000)
<i>Common</i>						
BOP Misc.	\$ 26,000	\$ 25,000	\$ -	\$ -	\$ 51,000	\$ -
Roads	\$ 196,000	\$ 191,000	\$ -	\$ -	\$ 387,000	\$ -
All BOP Buildings	\$ 1,205,000	\$ 1,173,000	\$ -	\$ -	\$ 2,378,000	\$ -
Fuel Equipment	\$ 508,000	\$ 495,000	\$ -	\$ -	\$ 1,003,000	\$ -
All Other Tanks	\$ 1,223,000	\$ 1,190,000	\$ -	\$ -	\$ 2,413,000	\$ -
Transformers & Foundation	\$ -	\$ -	\$ -	\$ 262,000	\$ 262,000	\$ -
Soil Removal Beneath Fuel Oil Tanks and Equipment	\$ -	\$ -	\$ -	\$ 34,000	\$ 34,000	\$ -
Fuel Oil Storage Tank Cleaning	\$ -	\$ -	\$ -	\$ 132,000	\$ 132,000	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 215,000	\$ -	\$ 215,000	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 3,243,000	\$ 3,243,000	\$ -
Debris	\$ -	\$ -	\$ 13,000	\$ -	\$ 13,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (535,000)
Subtotal	\$ 3,158,000	\$ 3,074,000	\$ 228,000	\$ 3,671,000	\$ 10,131,000	\$ (535,000)
Bartow Combined Cycle Subtotal	\$ 8,725,000	\$ 8,493,000	\$ 361,000	\$ 5,288,000	\$ 22,867,000	\$ (12,467,000)
TOTAL DECOM COST (CREDIT)					\$ 22,867,000	\$ (12,467,000)
PROJECT INDIRECTS (5%)					\$ 1,143,000	
CONTINGENY (20%)					\$ 4,573,000	
PLANT INVENTORY COSTS (CREDIT)					\$ 14,676,000.00	\$ (3,669,000.00)
TOTAL PROJECT COST (CREDIT)					\$ 43,259,000	\$ (16,136,000)
TOTAL NET PROJECT COST (CREDIT)					\$ 27,123,000	

Table A-4
Bay Ranch
Solar Decommissioning Cost Summary

Docket No. 20240025-EI
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 117 of 187)

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Bay Ranch						
<i>Solar Farm</i>						
O&M Building	\$ 6,800	\$ 8,100	\$ -	\$ -	\$ 14,900	\$ -
Solar Panel Removal/Recycling	\$ 1,360,300	\$ 1,622,200	\$ 243,700	\$ -	\$ 3,226,200	\$ -
Panel Supports/Rack	\$ 1,298,300	\$ 1,548,200	\$ -	\$ -	\$ 2,846,500	\$ -
Electrical & Wiring	\$ 235,900	\$ 281,300	\$ -	\$ -	\$ 517,200	\$ -
Site Restoration	\$ 155,900	\$ 185,900	\$ -	\$ 2,172,100	\$ 2,513,900	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 13,800	\$ -	\$ 13,800	\$ -
Debris	\$ -	\$ -	\$ 6,200	\$ -	\$ 6,200	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,251,100)
Subtotal	\$ 3,057,200	\$ 3,645,700	\$ 263,700	\$ 2,172,100	\$ 9,138,700	\$ (3,251,100)
Bay Ranch Subtotal	\$ 3,057,200	\$ 3,645,700	\$ 263,700	\$ 2,172,100	\$ 9,138,700	\$ (3,251,100)
TOTAL DECOM COST (CREDIT)					\$ 9,138,700	\$ (3,251,100)
PROJECT INDIRECTS (5%)					\$ 456,900	
CONTINGENCY (20%)					\$ 1,827,700	
TOTAL PROJECT COST (CREDIT)					\$ 11,423,300	\$ (3,251,100)
TOTAL NET PROJECT COST (CREDIT)					\$ 8,172,200	

Table A-5
Bay Trail
Solar Decommissioning Cost Summary

Docket No. 20240025-EI
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 118 of 187)

Bay Trail	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
<i>Solar Farm</i>						
O&M Building	\$ 6,600	\$ 7,900	\$ -	\$ -	\$ 14,500	\$ -
Solar Panel Removal/Recycling	\$ 1,192,100	\$ 1,421,600	\$ 268,900	\$ -	\$ 2,882,600	\$ -
Panel Supports/Rack	\$ 1,140,300	\$ 1,359,800	\$ -	\$ -	\$ 2,500,100	\$ -
Electrical & Wiring	\$ 112,600	\$ 134,300	\$ -	\$ -	\$ 246,900	\$ -
Site Restoration	\$ 152,600	\$ 182,000	\$ -	\$ 2,125,800	\$ 2,460,400	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 5,800	\$ -	\$ 5,800	\$ -
Debris	\$ -	\$ -	\$ 5,400	\$ -	\$ 5,400	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,792,800)
Subtotal	\$ 2,604,200	\$ 3,105,600	\$ 280,100	\$ 2,125,800	\$ 8,115,700	\$ (2,792,800)
Bay Trail Subtotal	\$ 2,604,200	\$ 3,105,600	\$ 280,100	\$ 2,125,800	\$ 8,115,700	\$ (2,792,800)
TOTAL DECOM COST (CREDIT)					\$ 8,115,700	\$ (2,792,800)
PROJECT INDIRECTS (5%)					\$ 405,800	
CONTINGENCY (20%)					\$ 1,623,100	
TOTAL PROJECT COST (CREDIT)					\$ 10,144,600	\$ (2,792,800)
TOTAL NET PROJECT COST (CREDIT)					\$ 7,351,800	

**Table A-6
Bayboro
Decommissioning Cost Summary**

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Bayboro						
<i>Unit 1</i>						
CTGs and HRSGs	\$ 156,000	\$ 152,000	\$ -	\$ -	\$ 308,000	\$ -
Stacks	\$ 4,000	\$ 3,000	\$ -	\$ -	\$ 7,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
Debris	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (456,000)
Subtotal	\$ 160,000	\$ 155,000	\$ 4,000	\$ -	\$ 319,000	\$ (456,000)
<i>Unit 2</i>						
CTGs and HRSGs	\$ 156,000	\$ 152,000	\$ -	\$ -	\$ 308,000	\$ -
Stacks	\$ 4,000	\$ 3,000	\$ -	\$ -	\$ 7,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
Debris	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (456,000)
Subtotal	\$ 160,000	\$ 155,000	\$ 4,000	\$ -	\$ 319,000	\$ (456,000)
<i>Unit 3</i>						
CTGs and HRSGs	\$ 156,000	\$ 152,000	\$ -	\$ -	\$ 308,000	\$ -
Stacks	\$ 4,000	\$ 3,000	\$ -	\$ -	\$ 7,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
Debris	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (456,000)
Subtotal	\$ 160,000	\$ 155,000	\$ 4,000	\$ -	\$ 319,000	\$ (456,000)
<i>Unit 4</i>						
CTGs and HRSGs	\$ 156,000	\$ 152,000	\$ -	\$ -	\$ 308,000	\$ -
Stacks	\$ 4,000	\$ 3,000	\$ -	\$ -	\$ 7,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
Debris	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (456,000)
Subtotal	\$ 160,000	\$ 155,000	\$ 4,000	\$ -	\$ 319,000	\$ (456,000)
<i>Common</i>						
BOP Misc.	\$ 113,000	\$ 110,000	\$ -	\$ -	\$ 223,000	\$ -
Roads	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ 6,000	\$ -
All BOP Buildings	\$ 59,000	\$ 57,000	\$ -	\$ -	\$ 116,000	\$ -
Fuel Equipment	\$ 241,000	\$ 234,000	\$ -	\$ -	\$ 475,000	\$ -
All Other Tanks	\$ 23,000	\$ 23,000	\$ -	\$ -	\$ 46,000	\$ -
Transformers & Foundation	\$ 43,000	\$ 42,000	\$ -	\$ 84,000	\$ 169,000	\$ -
Soil Removal Beneath Fuel Oil Tanks and Equipment	\$ -	\$ -	\$ -	\$ 18,000	\$ 18,000	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 126,000	\$ 126,000	\$ -
Debris	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (558,000)
Subtotal	\$ 482,000	\$ 469,000	\$ 26,000	\$ 228,000	\$ 1,205,000	\$ (558,000)
Bayboro Subtotal	\$ 1,122,000	\$ 1,089,000	\$ 42,000	\$ 228,000	\$ 2,481,000	\$ (2,382,000)
TOTAL DECOM COST (CREDIT)					\$ 2,481,000	\$ (2,382,000)
PROJECT INDIRECTS (5%)					\$ 124,000	
CONTINGENY (20%)					\$ 496,000	
PLANT INVENTORY COST (CREDIT)					\$ 546,000	\$ (55,000)
TOTAL PROJECT COST (CREDIT)					\$ 3,647,000	\$ (2,437,000)
TOTAL NET PROJECT COST (CREDIT)					\$ 1,210,000	

Table A-7
Cape San Blas Storage
Solar Decommissioning Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value	Total Net
Cape San Blas Storage							
<i>Battery Storage</i>							
O&M Building	\$ 3,200	\$ 3,900	\$ -	\$ -	\$ 7,100	\$ -	
Battery Containers and Racks	\$ 906,300	\$ 1,080,800	\$ 474,600	\$ -	\$ 2,461,700	\$ -	
Electrical & Wiring	\$ 48,100	\$ 57,300	\$ -	\$ -	\$ 105,400	\$ -	
Site Restoration	\$ 2,400	\$ 2,800	\$ -	\$ 5,000	\$ 10,200	\$ -	
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 3,800	\$ -	\$ 3,800	\$ -	
Debris	\$ -	\$ -	\$ 400	\$ -	\$ 400	\$ -	
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (37,600)	
Subtotal	\$ 960,000	\$ 1,144,800	\$ 478,800	\$ 5,000	\$ 2,588,600	\$ (37,600)	\$ -
Cape San Blas Storage Subtotal	\$ 960,000	\$ 1,144,800	\$ 478,800	\$ 5,000	\$ 2,588,600	\$ (37,600)	\$ -
TOTAL DECOM COST (CREDIT)					\$ 2,588,600	\$ (37,600)	
PROJECT INDIRECTS (5%)					\$ 129,400		
CONTINGENY (20%)					\$ 517,700		
TOTAL PROJECT COST (CREDIT)					\$ 3,235,700	\$ (37,600)	
TOTAL NET PROJECT COST (CREDIT)					\$ 3,198,100		

Table A-8
Charlie Creek
Solar Decommissioning Cost Summary

Docket No. 20240025-EI
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 121 of 187)

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Charlie Creek						
<i>Solar Farm</i>						
O&M Building	\$ 6,300	\$ 7,500	\$ -	\$ -	\$ 13,800	\$ -
Solar Panel Removal/Recycling	\$ 1,345,900	\$ 1,605,000	\$ 229,800	\$ -	\$ 3,180,700	\$ -
Panel Supports/Rack	\$ 1,287,300	\$ 1,535,200	\$ -	\$ -	\$ 2,822,500	\$ -
Electrical & Wiring	\$ 123,700	\$ 147,500	\$ -	\$ -	\$ 271,200	\$ -
Site Restoration	\$ 144,400	\$ 172,200	\$ -	\$ 2,011,800	\$ 2,328,400	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 6,200	\$ -	\$ 6,200	\$ -
Debris	\$ -	\$ -	\$ 4,400	\$ -	\$ 4,400	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,115,700)
Subtotal	\$ 2,907,600	\$ 3,467,400	\$ 240,400	\$ 2,011,800	\$ 8,627,200	\$(3,115,700)
Charlie Creek Subtotal	\$ 2,907,600	\$ 3,467,400	\$ 240,400	\$ 2,011,800	\$ 8,627,200	\$(3,115,700)
TOTAL DECOM COST (CREDIT)					\$ 8,627,200	\$(3,115,700)
PROJECT INDIRECTS (5%)					\$ 431,400	
CONTINGENCY (20%)					\$ 1,725,400	
TOTAL PROJECT COST (CREDIT)					\$ 10,784,000	\$(3,115,700)
TOTAL NET PROJECT COST (CREDIT)					\$ 7,668,300	

**Table A-9
Citrus County Combined Cycle
Decommissioning Cost Summary**

Docket No. 20240025-EI
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 122 of 187)

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Citrus County Combined Cycle						
<i>Unit 1</i>						
CTGs and HRSGs	\$ 2,091,000	\$ 2,036,000	\$ -	\$ -	\$ 4,127,000	\$ -
Steam Turbine & Building	\$ 474,000	\$ 461,000	\$ -	\$ -	\$ 935,000	\$ -
SCR	\$ 85,000	\$ 83,000	\$ -	\$ -	\$ 168,000	\$ -
Cooling Towers & Basin	\$ 422,000	\$ 411,000	\$ -	\$ -	\$ 833,000	\$ -
Stacks	\$ 74,000	\$ 72,000	\$ -	\$ -	\$ 146,000	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 44,000	\$ 43,000	\$ 47,000	\$ -	\$ 134,000	\$ -
GSU & Foundation	\$ 252,000	\$ 245,000	\$ -	\$ -	\$ 497,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 53,000	\$ -	\$ 53,000	\$ -
Debris	\$ -	\$ -	\$ 38,000	\$ -	\$ 38,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,835,000)
Subtotal	\$ 3,442,000	\$ 3,351,000	\$ 138,000	\$ -	\$ 6,931,000	\$ (10,835,000)
<i>Unit 2</i>						
CTGs and HRSGs	\$ 2,070,000	\$ 2,015,000	\$ -	\$ -	\$ 4,085,000	\$ -
Steam Turbine & Building	\$ 466,000	\$ 454,000	\$ -	\$ -	\$ 920,000	\$ -
SCR	\$ 85,000	\$ 83,000	\$ -	\$ -	\$ 168,000	\$ -
Cooling Towers & Basin	\$ 422,000	\$ 411,000	\$ -	\$ -	\$ 833,000	\$ -
Stacks	\$ 74,000	\$ 72,000	\$ -	\$ -	\$ 146,000	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 47,000	\$ 46,000	\$ 47,000	\$ -	\$ 140,000	\$ -
GSU & Foundation	\$ 270,000	\$ 263,000	\$ -	\$ -	\$ 533,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 53,000	\$ -	\$ 53,000	\$ -
Debris	\$ -	\$ -	\$ 38,000	\$ -	\$ 38,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,935,000)
Subtotal	\$ 3,434,000	\$ 3,344,000	\$ 138,000	\$ -	\$ 6,916,000	\$ (10,935,000)
<i>Common</i>						
Cooling Water Intakes and Circulating Water Pumps	\$ -	\$ -	\$ -	\$ 184,000	\$ 184,000	\$ -
BOP Misc.	\$ 79,000	\$ 77,000	\$ -	\$ -	\$ 156,000	\$ -
Roads	\$ 60,000	\$ 59,000	\$ -	\$ -	\$ 119,000	\$ -
All BOP Buildings	\$ 292,000	\$ 285,000	\$ -	\$ -	\$ 577,000	\$ -
All Other Tanks	\$ 140,000	\$ 136,000	\$ -	\$ -	\$ 276,000	\$ -
Transformers & Foundation	\$ 11,000	\$ 11,000	\$ -	\$ 171,000	\$ 193,000	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 2,835,000	\$ 2,835,000	\$ -
Debris	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (352,000)
Subtotal	\$ 582,000	\$ 568,000	\$ 28,000	\$ 3,190,000	\$ 4,368,000	\$ (352,000)
Citrus County Combined Cycle Subtotal	\$ 7,458,000	\$ 7,263,000	\$ 304,000	\$ 3,190,000	\$ 18,215,000	\$ (22,122,000)
TOTAL DECOM COST (CREDIT)					\$ 18,215,000	\$ (22,122,000)
PROJECT INDIRECTS (5%)					\$ 911,000	
CONTINGENY (20%)					\$ 3,643,000	
PLANT INVENTORY (CREDIT)					\$ 17,813,000	\$ (1,781,000)
TOTAL PROJECT COST (CREDIT)					\$ 40,582,000	\$ (23,903,000)
TOTAL NET PROJECT COST (CREDIT)					\$ 16,679,000	

Table A-10
Columbia Solar
Solar Decommissioning Cost Summary

Docket No. 20240025-EI
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 123 of 187)

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Columbia Solar						
<i>Solar Farm</i>						
O&M Building	\$ 6,700	\$ 7,900	\$ -	\$ -	\$ 14,600	\$ -
Solar Panel Removal/Recycling	\$ 1,443,200	\$ 1,721,000	\$ 288,100	\$ -	\$ 3,452,300	\$ -
Panel Supports/Rack	\$ 1,583,800	\$ 1,888,700	\$ -	\$ -	\$ 3,472,500	\$ -
Electrical & Wiring	\$ 251,300	\$ 299,600	\$ -	\$ -	\$ 550,900	\$ -
Site Restoration	\$ 100,000	\$ 119,300	\$ -	\$ 980,700	\$ 1,200,000	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -
Debris	\$ -	\$ -	\$ 7,000	\$ -	\$ 7,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,370,800)
Subtotal	\$ 3,385,000	\$ 4,036,500	\$ 310,100	\$ 980,700	\$ 8,712,300	\$ (3,370,800)
Columbia Solar Subtotal	\$ 3,385,000	\$ 4,036,500	\$ 310,100	\$ 980,700	\$ 8,712,300	\$ (3,370,800)
TOTAL DECOM COST (CREDIT)					\$ 8,712,300	\$ (3,370,800)
PROJECT INDIRECTS (5%)					\$ 435,600	
CONTINGENCY (20%)					\$ 1,742,500	
TOTAL PROJECT COST (CREDIT)					\$ 10,890,400	\$ (3,370,800)
TOTAL NET PROJECT COST (CREDIT)					\$ 7,519,600	

Table A-11
Crystal River Common
Decommissioning Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Crystal River						
<i>Common</i>						
All BOP Buildings	\$ 634,000	\$ 618,000	\$ -	\$ -	\$ 1,252,000	\$ -
Transformers & Foundation	\$ 34,000	\$ 33,000	\$ -	\$ 140,000	\$ 207,000	\$ -
Landfill Closure	\$ -	\$ -	\$ -	\$ 13,590,000	\$ 13,590,000	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 39,000	\$ -	\$ 39,000	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 11,052,000	\$ 11,052,000	\$ -
Debris	\$ -	\$ -	\$ 27,000	\$ -	\$ 27,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (475,000)
Subtotal	\$ 668,000	\$ 651,000	\$ 66,000	\$ 24,782,000	\$ 26,167,000	\$ (475,000)
Crystal River Subtotal	\$ 668,000	\$ 651,000	\$ 66,000	\$ 24,782,000	\$ 26,167,000	\$ (475,000)
TOTAL DECOM COST (CREDIT)					\$ 26,167,000	\$ (475,000)
PROJECT INDIRECTS (5%)					\$ 1,308,000	
CONTINGENCY (20%)					\$ 5,233,000	
PLANT INVENTORY COST					\$ 7,289,000	\$ (729,000)
TOTAL PROJECT COST (CREDIT)					\$ 39,997,000	\$ (1,204,000)
TOTAL NET PROJECT COST (CREDIT)					\$ 38,793,000	

Table A-12
Crystal River Mariculture
Decommissioning Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Crystal River						
<i>Common</i>						
BOP Misc.	\$ 41,000	\$ 40,000	\$ -	\$ -	\$ 81,000	\$ -
Roads	\$ 26,000	\$ 26,000	\$ -	\$ -	\$ 52,000	\$ -
All BOP Buildings	\$ 2,000	\$ 1,000	\$ -	\$ -	\$ 3,000	\$ -
All Other Tanks	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ 6,000	\$ -
Pond Closure	\$ -	\$ -	\$ -	\$ 505,000	\$ 505,000	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 486,000	\$ 486,000	\$ -
Debris	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,000)
Subtotal	\$ 72,000	\$ 70,000	\$ 5,000	\$ 991,000	\$ 1,138,000	\$ (1,000)
Crystal River Subtotal	\$ 72,000	\$ 70,000	\$ 5,000	\$ 991,000	\$ 1,138,000	\$ (1,000)
TOTAL DECOM COST (CREDIT)					\$ 1,138,000	\$ (1,000)
PROJECT INDIRECTS (5%)					\$ 57,000	
CONTINGENCY (20%)					\$ 228,000	
TOTAL PROJECT COST (CREDIT)					\$ 1,423,000	\$ (1,000)
TOTAL NET PROJECT COST (CREDIT)					\$ 1,422,000	

**Table A-13
Crystal River North
Decommissioning Cost Summary**

Docket No. 20240025-EI
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 126 of 187)

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Crystal River						
<i>Unit 4</i>						
Asbestos Removal	\$ -	\$ -	\$ -	\$ 106,000	\$ 106,000	\$ -
Boiler	\$ 4,577,000	\$ 4,456,000	\$ -	\$ -	\$ 9,033,000	\$ -
Steam Turbine & Building	\$ 2,236,000	\$ 2,177,000	\$ -	\$ -	\$ 4,413,000	\$ -
Precipitator	\$ 705,000	\$ 687,000	\$ -	\$ -	\$ 1,392,000	\$ -
SCR	\$ 1,462,000	\$ 1,423,000	\$ -	\$ -	\$ 2,885,000	\$ -
Scrubber / FGD	\$ 242,000	\$ 236,000	\$ -	\$ -	\$ 478,000	\$ -
Cooling Towers & Basin	\$ 312,000	\$ 304,000	\$ -	\$ -	\$ 616,000	\$ -
Stacks	\$ 555,000	\$ 540,000	\$ -	\$ -	\$ 1,095,000	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 41,000	\$ 40,000	\$ -	\$ -	\$ 81,000	\$ -
GSU & Foundation	\$ 121,000	\$ 117,000	\$ -	\$ -	\$ 238,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 434,000	\$ -	\$ 434,000	\$ -
Debris	\$ -	\$ -	\$ 424,000	\$ -	\$ 424,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14,392,000)
Subtotal	\$ 10,251,000	\$ 9,980,000	\$ 858,000	\$ 106,000	\$ 21,195,000	\$ (14,392,000)
<i>Unit 5</i>						
Asbestos Removal	\$ -	\$ -	\$ -	\$ 106,000	\$ 106,000	\$ -
Boiler	\$ 4,647,000	\$ 4,524,000	\$ -	\$ -	\$ 9,171,000	\$ -
Steam Turbine & Building	\$ 2,231,000	\$ 2,172,000	\$ -	\$ -	\$ 4,403,000	\$ -
Precipitator	\$ 705,000	\$ 687,000	\$ -	\$ -	\$ 1,392,000	\$ -
SCR	\$ 1,462,000	\$ 1,423,000	\$ -	\$ -	\$ 2,885,000	\$ -
Scrubber / FGD	\$ 242,000	\$ 236,000	\$ -	\$ -	\$ 478,000	\$ -
Cooling Towers & Basin	\$ 312,000	\$ 304,000	\$ -	\$ -	\$ 616,000	\$ -
Stacks	\$ 555,000	\$ 540,000	\$ -	\$ -	\$ 1,095,000	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 41,000	\$ 40,000	\$ -	\$ -	\$ 81,000	\$ -
GSU & Foundation	\$ 164,000	\$ 160,000	\$ -	\$ -	\$ 324,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 433,000	\$ -	\$ 433,000	\$ -
Debris	\$ -	\$ -	\$ 412,000	\$ -	\$ 412,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14,884,000)
Subtotal	\$ 10,359,000	\$ 10,086,000	\$ 845,000	\$ 106,000	\$ 21,396,000	\$ (14,884,000)
<i>Handling</i>						
Coal Handling Facilities	\$ 258,000	\$ 251,000	\$ -	\$ -	\$ 509,000	\$ -
Coal Storage Area Restoration	\$ -	\$ -	\$ -	\$ 7,909,000	\$ 7,909,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 7,000	\$ -	\$ 7,000	\$ -
Debris	\$ -	\$ -	\$ 12,000	\$ -	\$ 12,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (274,000)
Subtotal	\$ 258,000	\$ 251,000	\$ 19,000	\$ 7,909,000	\$ 8,437,000	\$ (274,000)
<i>Common</i>						
Water Treatment Equipment and Piping	\$ 41,000	\$ 40,000	\$ -	\$ -	\$ 81,000	\$ -
Roads	\$ 413,000	\$ 402,000	\$ -	\$ -	\$ 815,000	\$ -
All Other Tanks	\$ 233,000	\$ 227,000	\$ -	\$ -	\$ 460,000	\$ -
Transformer Oil Disposal	\$ -	\$ -	\$ -	\$ 195,000	\$ 195,000	\$ -
Transformer Pad and Soil Removal	\$ -	\$ -	\$ -	\$ 38,000	\$ 38,000	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 11,000	\$ -	\$ 11,000	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 3,043,000	\$ 3,043,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (164,000)
Subtotal	\$ 687,000	\$ 669,000	\$ 11,000	\$ 3,276,000	\$ 4,643,000	\$ (164,000)
Crystal River Subtotal	\$ 21,555,000	\$ 20,986,000	\$ 1,733,000	\$ 11,397,000	\$ 55,671,000	\$ (29,714,000)
TOTAL DECOM COST (CREDIT)					\$ 55,671,000	\$ (29,714,000)
PROJECT INDIRECTS (5%)					\$ 2,784,000	
CONTINGENCY (20%)					\$ 11,134,000	
PLANT INVENTORY COST					\$ 7,605,000	\$ (761,000)
TOTAL PROJECT COST (CREDIT)					\$ 77,194,000	\$ (30,475,000)
TOTAL NET PROJECT COST (CREDIT)					\$ 46,719,000	

Table A-14
DeBary
Decommissioning Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
DeBary						
<i>Units 2-6</i>						
CTGs and HRSGs	\$ 1,759,000	\$ 1,712,000	\$ -	\$ -	\$ 3,471,000	\$ -
Stacks	\$ 23,000	\$ 23,000	\$ -	\$ -	\$ 46,000	\$ -
GSU & Foundation	\$ 131,000	\$ 127,000	\$ -	\$ -	\$ 258,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 82,000	\$ -	\$ 82,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,223,000)
Subtotal	\$ 1,913,000	\$ 1,862,000	\$ 82,000	\$ -	\$ 3,857,000	\$ (3,223,000)
<i>Units 7-10</i>						
CTGs and HRSGs	\$ 1,131,000	\$ 1,101,000	\$ -	\$ -	\$ 2,232,000	\$ -
Stacks	\$ 16,000	\$ 15,000	\$ -	\$ -	\$ 31,000	\$ -
GSU & Foundation	\$ 168,000	\$ 164,000	\$ -	\$ -	\$ 332,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 33,000	\$ -	\$ 33,000	\$ -
Debris	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,505,000)
Subtotal	\$ 1,315,000	\$ 1,280,000	\$ 34,000	\$ -	\$ 2,629,000	\$ (3,505,000)
<i>Common</i>						
Roads	\$ 75,000	\$ 73,000	\$ -	\$ -	\$ 148,000	\$ -
All BOP Buildings	\$ 168,000	\$ 163,000	\$ -	\$ -	\$ 331,000	\$ -
Fuel Equipment	\$ 778,000	\$ 757,000	\$ -	\$ -	\$ 1,535,000	\$ -
All Other Tanks	\$ 289,000	\$ 281,000	\$ -	\$ -	\$ 570,000	\$ -
Transformers & Foundation	\$ 75,000	\$ 73,000	\$ -	\$ 528,000	\$ 676,000	\$ -
Asbestos Removal	\$ -	\$ -	\$ -	\$ 47,000	\$ 47,000	\$ -
Closure of Deep Wells	\$ -	\$ -	\$ -	\$ 41,000	\$ 41,000	\$ -
Soil Removal Beneath Fuel Oil Tanks and Equipment	\$ -	\$ -	\$ -	\$ 128,000	\$ 128,000	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 72,000	\$ -	\$ 72,000	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 1,649,000	\$ 1,649,000	\$ -
Debris	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,095,000)
Subtotal	\$ 1,385,000	\$ 1,347,000	\$ 76,000	\$ 2,393,000	\$ 5,201,000	\$ (1,095,000)
DeBary Subtotal	\$ 4,613,000	\$ 4,489,000	\$ 192,000	\$ 2,393,000	\$ 11,687,000	\$ (7,823,000)
TOTAL DECOM COST (CREDIT)					\$ 11,687,000	\$ (7,823,000)
PROJECT INDIRECTS (5%)					\$ 584,000	
CONTINGENCY (20%)					\$ 2,337,000	
PLANT INVENTORY COST (CREDIT)					\$ 2,271,000	\$ (568,000)
TOTAL PROJECT COST (CREDIT)					\$ 16,879,000	\$ (8,391,000)
TOTAL NET PROJECT COST (CREDIT)					\$ 8,488,000	

**Table A-15
Debary Solar
Solar Decommissioning Cost Summary**

Docket No. 20240025-EI
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 128 of 187)

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Debary Solar						
<i>Solar Farm</i>						
O&M Building	\$ 12,900	\$ 15,400	\$ -	\$ -	\$ 28,300	\$ -
Solar Panel Removal/Recycling	\$ 1,621,500	\$ 1,933,700	\$ 254,700	\$ -	\$ 3,809,900	\$ -
Panel Supports/Rack	\$ 1,852,400	\$ 2,209,000	\$ -	\$ -	\$ 4,061,400	\$ -
Electrical & Wiring	\$ 223,500	\$ 266,600	\$ -	\$ -	\$ 490,100	\$ -
Site Restoration	\$ 145,700	\$ 173,800	\$ -	\$ 2,214,400	\$ 2,533,900	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 14,200	\$ -	\$ 14,200	\$ -
Debris	\$ -	\$ -	\$ 4,800	\$ -	\$ 4,800	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,848,600)
Subtotal	\$ 3,856,000	\$ 4,598,500	\$ 273,700	\$ 2,214,400	\$ 10,942,600	\$ (3,848,600)
Debary Solar Subtotal	\$ 3,856,000	\$ 4,598,500	\$ 273,700	\$ 2,214,400	\$ 10,942,600	\$ (3,848,600)
TOTAL DECOM COST (CREDIT)					\$ 10,942,600	\$ (3,848,600)
PROJECT INDIRECTS (5%)					\$ 547,100	
CONTINGENY (20%)					\$ 2,188,500	
TOTAL PROJECT COST (CREDIT)					\$ 13,678,200	\$ (3,848,600)
TOTAL NET PROJECT COST (CREDIT)					\$ 9,829,600	

**Table A-16
Duette Solar
Solar Decommissioning Cost Summary**

Docket No. 20240025-EI
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 129 of 187)

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Duette Solar						
<i>Solar Farm</i>						
O&M Building	\$ 5,300	\$ 6,400	\$ -	\$ -	\$ 11,700	\$ -
Solar Panel Removal/Recycling	\$ 1,222,200	\$ 1,457,500	\$ 221,100	\$ -	\$ 2,900,800	\$ -
Panel Supports/Rack	\$ 1,628,000	\$ 1,941,400	\$ -	\$ -	\$ 3,569,400	\$ -
Electrical & Wiring	\$ 275,700	\$ 328,800	\$ -	\$ -	\$ 604,500	\$ -
Site Restoration	\$ 116,000	\$ 138,400	\$ -	\$ 980,800	\$ 1,235,200	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 18,200	\$ -	\$ 18,200	\$ -
Debris	\$ -	\$ -	\$ 4,900	\$ -	\$ 4,900	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,671,200)
Subtotal	\$ 3,247,200	\$ 3,872,500	\$ 244,200	\$ 980,800	\$ 8,344,700	\$ (3,671,200)
Duette Solar Subtotal	\$ 3,247,200	\$ 3,872,500	\$ 244,200	\$ 980,800	\$ 8,344,700	\$ (3,671,200)
TOTAL DECOM COST (CREDIT)					\$ 8,344,700	\$ (3,671,200)
PROJECT INDIRECTS (5%)					\$ 417,200	
CONTINGENCY (20%)					\$ 1,668,900	
TOTAL PROJECT COST (CREDIT)					\$ 10,430,800	\$ (3,671,200)
TOTAL NET PROJECT COST (CREDIT)					\$ 6,759,600	

Table A-17
Falmouth
Solar Decommissioning Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Falmouth						
<i>Solar Farm</i>						
O&M Building	\$ 6,900	\$ 8,200	\$ -	\$ -	\$ 15,100	\$ -
Solar Panel Removal/Recycling	\$ 1,539,800	\$ 1,836,200	\$ 220,000	\$ -	\$ 3,596,000	\$ -
Panel Supports/Rack	\$ 1,472,800	\$ 1,756,400	\$ -	\$ -	\$ 3,229,200	\$ -
Electrical & Wiring	\$ 142,400	\$ 169,800	\$ -	\$ -	\$ 312,200	\$ -
Site Restoration	\$ 159,000	\$ 189,600	\$ -	\$ 1,473,200	\$ 1,821,800	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 7,100	\$ -	\$ 7,100	\$ -
Debris	\$ -	\$ -	\$ 4,300	\$ -	\$ 4,300	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,176,900)
Subtotal	\$ 3,320,900	\$ 3,960,200	\$ 231,400	\$ 1,473,200	\$ 8,985,700	\$ (3,176,900)
Falmouth Subtotal	\$ 3,320,900	\$ 3,960,200	\$ 231,400	\$ 1,473,200	\$ 8,985,700	\$ (3,176,900)
TOTAL DECOM COST (CREDIT)					\$ 8,985,700	\$ (3,176,900)
PROJECT INDIRECTS (5%)					\$ 449,300	
CONTINGENCY (20%)					\$ 1,797,100	
TOTAL PROJECT COST (CREDIT)					\$ 11,232,100	\$ (3,176,900)
TOTAL NET PROJECT COST (CREDIT)					\$ 8,055,200	

Table A-18
Fort Green
Solar Decommissioning Cost Summary

Docket No. 20240025-EI
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 131 of 187)

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Fort Green						
<i>Solar Farm</i>						
O&M Building	\$ 6,300	\$ 7,500	\$ -	\$ -	\$ 13,800	\$ -
Solar Panel Removal/Recycling	\$ 1,517,700	\$ 1,809,900	\$ 272,000	\$ -	\$ 3,599,600	\$ -
Panel Supports/Rack	\$ 1,451,700	\$ 1,731,200	\$ -	\$ -	\$ 3,182,900	\$ -
Electrical & Wiring	\$ 135,100	\$ 161,100	\$ -	\$ -	\$ 296,200	\$ -
Site Restoration	\$ 144,400	\$ 172,200	\$ -	\$ 2,011,800	\$ 2,328,400	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 6,700	\$ -	\$ 6,700	\$ -
Debris	\$ -	\$ -	\$ 5,100	\$ -	\$ 5,100	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,506,100)
Subtotal	\$ 3,255,200	\$ 3,881,900	\$ 283,800	\$ 2,011,800	\$ 9,432,700	\$(3,506,100)
Fort Green Subtotal	\$ 3,255,200	\$ 3,881,900	\$ 283,800	\$ 2,011,800	\$ 9,432,700	\$(3,506,100)
TOTAL DECOM COST (CREDIT)					\$ 9,432,700	\$(3,506,100)
PROJECT INDIRECTS (5%)					\$ 471,600	
CONTINGENCY (20%)					\$ 1,886,500	
TOTAL PROJECT COST (CREDIT)					\$ 11,790,800	\$(3,506,100)
TOTAL NET PROJECT COST (CREDIT)					\$ 8,284,700	

Table A-19
Hamilton Solar
Solar Decommissioning Cost Summary

Docket No. 20240025-EI
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 132 of 187)

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Hamilton Solar						
<i>Solar Farm</i>						
O&M Building	\$ 8,400	\$ 10,000	\$ -	\$ -	\$ 18,400	\$ -
Solar Panel Removal/Recycling	\$ 1,532,900	\$ 1,828,000	\$ 236,900	\$ -	\$ 3,597,800	\$ -
Panel Supports/Rack	\$ 1,829,300	\$ 2,181,500	\$ -	\$ -	\$ 4,010,800	\$ -
Electrical & Wiring	\$ 183,700	\$ 219,200	\$ -	\$ -	\$ 402,900	\$ -
Site Restoration	\$ 94,000	\$ 112,100	\$ -	\$ 1,371,500	\$ 1,577,600	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 10,500	\$ -	\$ 10,500	\$ -
Debris	\$ -	\$ -	\$ 4,600	\$ -	\$ 4,600	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,158,700)
Subtotal	\$ 3,648,300	\$ 4,350,800	\$ 252,000	\$ 1,371,500	\$ 9,622,600	\$ (4,158,700)
Hamilton Solar Subtotal	\$ 3,648,300	\$ 4,350,800	\$ 252,000	\$ 1,371,500	\$ 9,622,600	\$ (4,158,700)
TOTAL DECOM COST (CREDIT)					\$ 9,622,600	\$ (4,158,700)
PROJECT INDIRECTS (5%)					\$ 481,100	
CONTINGENCY (20%)					\$ 1,924,500	
TOTAL PROJECT COST (CREDIT)					\$ 12,028,200	\$ (4,158,700)
TOTAL NET PROJECT COST (CREDIT)					\$ 7,869,500	

Table A-20
Hardeetown
Solar Decommissioning Cost Summary

Docket No. 20240025-EI
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 133 of 187)

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Hardeetown						
<i>Solar Farm</i>						
O&M Building	\$ 6,600	\$ 7,900	\$ -	\$ -	\$ 14,500	\$ -
Solar Panel Removal/Recycling	\$ 1,319,200	\$ 1,573,200	\$ 333,600	\$ -	\$ 3,226,000	\$ -
Panel Supports/Rack	\$ 1,261,800	\$ 1,504,800	\$ -	\$ -	\$ 2,766,600	\$ -
Electrical & Wiring	\$ 118,900	\$ 141,700	\$ -	\$ -	\$ 260,600	\$ -
Site Restoration	\$ 152,600	\$ 182,000	\$ -	\$ 2,125,800	\$ 2,460,400	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 6,000	\$ -	\$ 6,000	\$ -
Debris	\$ -	\$ -	\$ 6,300	\$ -	\$ 6,300	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,845,900)
Subtotal	\$ 2,859,100	\$ 3,409,600	\$ 345,900	\$ 2,125,800	\$ 8,740,400	\$(2,845,900)
Hardeetown Subtotal	\$ 2,859,100	\$ 3,409,600	\$ 345,900	\$ 2,125,800	\$ 8,740,400	\$(2,845,900)
TOTAL DECOM COST (CREDIT)					\$ 8,740,400	\$(2,845,900)
PROJECT INDIRECTS (5%)					\$ 437,000	
CONTINGENCY (20%)					\$ 1,748,100	
TOTAL PROJECT COST (CREDIT)					\$ 10,925,500	\$(2,845,900)
TOTAL NET PROJECT COST (CREDIT)					\$ 8,079,600	

Table A-21
High Springs
Solar Decommissioning Cost Summary

Docket No. 20240025-EI
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 134 of 187)

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
High Springs						
<i>Solar Farm</i>						
O&M Building	\$ 6,600	\$ 7,900	\$ -	\$ -	\$ 14,500	\$ -
Solar Panel Removal/Recycling	\$ 1,307,100	\$ 1,558,700	\$ 284,700	\$ -	\$ 3,150,500	\$ -
Panel Supports/Rack	\$ 1,250,200	\$ 1,490,900	\$ -	\$ -	\$ 2,741,100	\$ -
Electrical & Wiring	\$ 118,900	\$ 141,600	\$ -	\$ -	\$ 260,500	\$ -
Site Restoration	\$ 152,600	\$ 182,000	\$ -	\$ 2,125,800	\$ 2,460,400	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 6,000	\$ -	\$ 6,000	\$ -
Debris	\$ -	\$ -	\$ 5,400	\$ -	\$ 5,400	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$(2,866,500)
Subtotal	\$ 2,835,400	\$ 3,381,100	\$ 296,100	\$ 2,125,800	\$ 8,638,400	\$(2,866,500)
High Springs Subtotal	\$ 2,835,400	\$ 3,381,100	\$ 296,100	\$ 2,125,800	\$ 8,638,400	\$(2,866,500)
TOTAL DECOM COST (CREDIT)					\$ 8,638,400	\$(2,866,500)
PROJECT INDIRECTS (5%)					\$ 431,900	
CONTINGENCY (20%)					\$ 1,727,700	
TOTAL PROJECT COST (CREDIT)					\$ 10,798,000	\$(2,866,500)
TOTAL NET PROJECT COST (CREDIT)					\$ 7,931,500	

**Table A-22
Hildreth
Solar Decommissioning Cost Summary**

Docket No. 20240025-EI
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 135 of 187)

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Hildreth						
<i>Solar Farm</i>						
O&M Building	\$ 6,600	\$ 7,900	\$ -	\$ -	\$ 14,500	\$ -
Solar Panel Removal/Recycling	\$ 1,331,300	\$ 1,587,600	\$ 266,700	\$ -	\$ 3,185,600	\$ -
Panel Supports/Rack	\$ 1,270,600	\$ 1,515,200	\$ -	\$ -	\$ 2,785,800	\$ -
Electrical & Wiring	\$ 230,900	\$ 275,400	\$ -	\$ -	\$ 506,300	\$ -
Site Restoration	\$ 152,600	\$ 182,000	\$ -	\$ 2,125,800	\$ 2,460,400	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 13,500	\$ -	\$ 13,500	\$ -
Debris	\$ -	\$ -	\$ 6,800	\$ -	\$ 6,800	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,017,000)
Subtotal	\$ 2,992,000	\$ 3,568,100	\$ 287,000	\$ 2,125,800	\$ 8,972,900	\$(3,017,000)
Hildreth Subtotal	\$ 2,992,000	\$ 3,568,100	\$ 287,000	\$ 2,125,800	\$ 8,972,900	\$(3,017,000)
TOTAL DECOM COST (CREDIT)					\$ 8,972,900	\$(3,017,000)
PROJECT INDIRECTS (5%)					\$ 448,600	
CONTINGENCY (20%)					\$ 1,794,600	
TOTAL PROJECT COST (CREDIT)					\$ 11,216,100	\$(3,017,000)
TOTAL NET PROJECT COST (CREDIT)					\$ 8,199,100	

Table A-23
Hines Energy Complex
Decommissioning Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Hines Energy Complex						
<i>Unit 1</i>						
CTGs and HRSGs	\$ 1,736,000	\$ 1,690,000	\$ -	\$ -	\$ 3,426,000	\$ -
Steam Turbine & Building	\$ 640,000	\$ 623,000	\$ -	\$ -	\$ 1,263,000	\$ -
SCR	\$ 61,000	\$ 59,000	\$ -	\$ -	\$ 120,000	\$ -
Stacks	\$ 70,000	\$ 68,000	\$ -	\$ -	\$ 138,000	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 133,000	\$ 129,000	\$ 539,000	\$ -	\$ 801,000	\$ -
GSU & Foundation	\$ 137,000	\$ 134,000	\$ -	\$ -	\$ 271,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 48,000	\$ -	\$ 48,000	\$ -
Debris	\$ -	\$ -	\$ 7,000	\$ -	\$ 7,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,125,000)
Subtotal	\$ 2,777,000	\$ 2,703,000	\$ 594,000	\$ -	\$ 6,074,000	\$ (6,125,000)
<i>Unit 2</i>						
CTGs and HRSGs	\$ 1,702,000	\$ 1,657,000	\$ -	\$ -	\$ 3,359,000	\$ -
Steam Turbine & Building	\$ 553,000	\$ 538,000	\$ -	\$ -	\$ 1,091,000	\$ -
SCR	\$ 62,000	\$ 60,000	\$ -	\$ -	\$ 122,000	\$ -
Stacks	\$ 70,000	\$ 68,000	\$ -	\$ -	\$ 138,000	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 53,000	\$ 52,000	\$ 567,000	\$ -	\$ 672,000	\$ -
GSU & Foundation	\$ 97,000	\$ 94,000	\$ -	\$ -	\$ 191,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 38,000	\$ -	\$ 38,000	\$ -
Debris	\$ -	\$ -	\$ 6,000	\$ -	\$ 6,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,798,000)
Subtotal	\$ 2,537,000	\$ 2,469,000	\$ 611,000	\$ -	\$ 5,617,000	\$ (5,798,000)
<i>Unit 3</i>						
CTGs and HRSGs	\$ 1,767,000	\$ 1,720,000	\$ -	\$ -	\$ 3,487,000	\$ -
Steam Turbine & Building	\$ 586,000	\$ 571,000	\$ -	\$ -	\$ 1,157,000	\$ -
SCR	\$ 62,000	\$ 60,000	\$ -	\$ -	\$ 122,000	\$ -
Stacks	\$ 70,000	\$ 68,000	\$ -	\$ -	\$ 138,000	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 54,000	\$ 52,000	\$ 720,000	\$ -	\$ 826,000	\$ -
GSU & Foundation	\$ 152,000	\$ 148,000	\$ -	\$ -	\$ 300,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 44,000	\$ -	\$ 44,000	\$ -
Debris	\$ -	\$ -	\$ 7,000	\$ -	\$ 7,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,127,000)
Subtotal	\$ 2,691,000	\$ 2,619,000	\$ 771,000	\$ -	\$ 6,081,000	\$ (6,127,000)
<i>Unit 4</i>						
CTGs and HRSGs	\$ 1,704,000	\$ 1,659,000	\$ -	\$ -	\$ 3,363,000	\$ -
Steam Turbine & Building	\$ 581,000	\$ 566,000	\$ -	\$ -	\$ 1,147,000	\$ -
SCR	\$ 65,000	\$ 63,000	\$ -	\$ -	\$ 128,000	\$ -
Stacks	\$ 70,000	\$ 68,000	\$ -	\$ -	\$ 138,000	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 54,000	\$ 53,000	\$ 944,000	\$ -	\$ 1,051,000	\$ -
GSU & Foundation	\$ 93,000	\$ 91,000	\$ -	\$ -	\$ 184,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -
Debris	\$ -	\$ -	\$ 8,000	\$ -	\$ 8,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,890,000)
Subtotal	\$ 2,567,000	\$ 2,500,000	\$ 992,000	\$ -	\$ 6,059,000	\$ (5,890,000)
<i>Common</i>						
Water Treatment Equipment and Piping	\$ 54,000	\$ 52,000	\$ -	\$ -	\$ 106,000	\$ -
BOP Misc.	\$ 71,000	\$ 69,000	\$ -	\$ -	\$ 140,000	\$ -
Roads	\$ 81,000	\$ 79,000	\$ -	\$ -	\$ 160,000	\$ -
All BOP Buildings	\$ 320,000	\$ 311,000	\$ -	\$ -	\$ 631,000	\$ -
Fuel Equipment	\$ 215,000	\$ 210,000	\$ -	\$ 700,000	\$ 1,125,000	\$ -
All Other Tanks	\$ 840,000	\$ 818,000	\$ -	\$ -	\$ 1,658,000	\$ -
Transformers & Foundation	\$ 44,000	\$ 43,000	\$ -	\$ 853,000	\$ 940,000	\$ -
Pond Closure	\$ -	\$ -	\$ -	\$ 60,952,000	\$ 60,952,000	\$ -
Cooling Towers and Basin	\$ 185,000	\$ 180,000	\$ -	\$ -	\$ 365,000	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 97,000	\$ -	\$ 97,000	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 1,419,000	\$ 1,419,000	\$ -
Debris	\$ -	\$ -	\$ 52,000	\$ -	\$ 52,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,299,000)
Subtotal	\$ 1,810,000	\$ 1,762,000	\$ 149,000	\$ 63,924,000	\$ 67,645,000	\$ (1,299,000)
Hines Energy Complex Subtotal	\$ 12,382,000	\$ 12,053,000	\$ 3,117,000	\$ 63,924,000	\$ 91,476,000	\$ (25,239,000)
TOTAL DECOM COST (CREDIT)					\$ 91,476,000	\$ (25,239,000)
PROJECT INDIRECTS (5%)					\$ 4,574,000	
CONTINGENCY (20%)					\$ 18,295,000	
PLANT INVENTORY COST (CREDIT)					\$ 16,841,000.00	\$ (1,684,000.00)
TOTAL PROJECT COST (CREDIT)					\$ 131,186,000	\$ (26,923,000)
TOTAL NET PROJECT COST (CREDIT)					\$ 104,263,000	

Table A-24
Intercession City
Decommissioning Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Intercession City						
<i>Units 1-6</i>						
CTs	\$ 1,140,000	\$ 1,110,000	\$ -	\$ -	\$ 2,250,000	\$ -
Stacks	\$ 23,000	\$ 23,000	\$ -	\$ -	\$ 46,000	\$ -
GSU, Electrical & Foundation	\$ 68,000	\$ 67,000	\$ -	\$ -	\$ 135,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 32,000	\$ -	\$ 32,000	\$ -
Debris	\$ -	\$ -	\$ 7,000	\$ -	\$ 7,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,638,000)
Subtotal	\$ 1,231,000	\$ 1,200,000	\$ 39,000	\$ -	\$ 2,470,000	\$ (2,638,000)
<i>Units 7-10</i>						
CTs	\$ 1,155,000	\$ 1,124,000	\$ -	\$ -	\$ 2,279,000	\$ -
Stacks	\$ 16,000	\$ 15,000	\$ -	\$ -	\$ 31,000	\$ -
GSU, Electrical & Foundation	\$ 89,000	\$ 87,000	\$ -	\$ -	\$ 176,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 32,000	\$ -	\$ 32,000	\$ -
Debris	\$ -	\$ -	\$ 8,000	\$ -	\$ 8,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,904,000)
Subtotal	\$ 1,260,000	\$ 1,226,000	\$ 40,000	\$ -	\$ 2,526,000	\$ (2,904,000)
<i>Unit 11</i>						
CTs	\$ 443,000	\$ 431,000	\$ -	\$ -	\$ 874,000	\$ -
Stacks	\$ 4,000	\$ 4,000	\$ -	\$ -	\$ 8,000	\$ -
GSU, Electrical & Foundation	\$ 27,000	\$ 26,000	\$ -	\$ -	\$ 53,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 12,000	\$ -	\$ 12,000	\$ -
Debris	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,010,000)
Subtotal	\$ 474,000	\$ 461,000	\$ 16,000	\$ -	\$ 951,000	\$ (1,010,000)
<i>Units 12-14</i>						
CTs	\$ 765,000	\$ 745,000	\$ -	\$ -	\$ 1,510,000	\$ -
Stacks	\$ 12,000	\$ 11,000	\$ -	\$ -	\$ 23,000	\$ -
GSU, Electrical & Foundation	\$ 68,000	\$ 67,000	\$ -	\$ -	\$ 135,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -
Debris	\$ -	\$ -	\$ 6,000	\$ -	\$ 6,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,017,000)
Subtotal	\$ 845,000	\$ 823,000	\$ 26,000	\$ -	\$ 1,694,000	\$ (2,017,000)
<i>Common</i>						
Roads	\$ 97,000	\$ 94,000	\$ -	\$ -	\$ 191,000	\$ -
All BOP Buildings	\$ 514,000	\$ 500,000	\$ -	\$ -	\$ 1,014,000	\$ -
Fuel Equipment	\$ 705,000	\$ 686,000	\$ -	\$ -	\$ 1,391,000	\$ -
All Other Tanks	\$ 264,000	\$ 257,000	\$ -	\$ -	\$ 521,000	\$ -
Transformer Oil Disposal	\$ -	\$ -	\$ -	\$ 275,000	\$ 275,000	\$ -
Transformer Pad and Soil Removal	\$ -	\$ -	\$ -	\$ 87,000	\$ 87,000	\$ -
Soil Remediation Beneath Fuel Oil Tank	\$ -	\$ -	\$ -	\$ 140,000	\$ 140,000	\$ -
Fuel Oil Tank Cleaning	\$ -	\$ -	\$ -	\$ 165,000	\$ 165,000	\$ -
Fuel Oil Line Flushing/Cleaning	\$ -	\$ -	\$ -	\$ 101,000	\$ 101,000	\$ -
Pond Closure	\$ -	\$ -	\$ -	\$ 524,000	\$ 524,000	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 103,000	\$ -	\$ 103,000	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 1,743,000	\$ 1,743,000	\$ -
Debris	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (346,000)
Subtotal	\$ 1,580,000	\$ 1,537,000	\$ 105,000	\$ 3,035,000	\$ 6,257,000	\$ (346,000)
Intercession City Subtotal	\$ 5,390,000	\$ 5,247,000	\$ 226,000	\$ 3,035,000	\$ 13,898,000	\$ (8,915,000)
TOTAL DECOM COST (CREDIT)					\$ 13,898,000	\$ (8,915,000)
PROJECT INDIRECTS (5%)					\$ 695,000	
CONTINGENY (20%)					\$ 2,780,000	
PLANT INVENTORY COST (CREDIT)					\$ 4,901,000	\$ (1,225,000)
TOTAL PROJECT COST (CREDIT)					\$ 22,274,000	\$ (10,140,000)
TOTAL NET PROJECT COST (CREDIT)					\$ 12,134,000	

Table A-25
Jennings Energy Storage
Battery Storage Decommissioning Cost Summary

Docket No. 20240025-EI
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 138 of 187)

Jennings Energy Storage	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
<i>BESS</i>						
O&M Building	\$ 2,500	\$ 3,000	\$ -	\$ -	\$ 5,500	\$ -
Battery Containers and Racks	\$ 177,500	\$ 211,700	\$ 159,500	\$ -	\$ 548,700	\$ -
Electrical & Wiring	\$ 41,100	\$ 49,100	\$ -	\$ -	\$ 90,200	\$ -
Site Restoration	\$ 2,300	\$ 2,800	\$ -	\$ 4,800	\$ 9,900	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 3,200	\$ -	\$ 3,200	\$ -
Debris	\$ -	\$ -	\$ 200	\$ -	\$ 200	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (33,600)
Subtotal	\$ 223,400	\$ 266,600	\$ 162,900	\$ 4,800	\$ 657,700	\$ (33,600)
Jennings Energy Storage Subtotal	\$ 223,400	\$ 266,600	\$ 162,900	\$ 4,800	\$ 657,700	\$ (33,600)
TOTAL DECOM COST (CREDIT)					\$ 657,700	\$ (33,600)
PROJECT INDIRECTS (5%)					\$ 32,900	
CONTINGENCY (20%)					\$ 131,500	
TOTAL PROJECT COST (CREDIT)					\$ 822,100	\$ (33,600)
TOTAL NET PROJECT COST (CREDIT)					\$ 788,500	

Table A-26
John Hopkins Microgrid
Battery Storage Decommissioning Cost Summary

Docket No. 20240025-EI
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 139 of 187)

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
John Hopkins Microgrid						
<i>Solar Panels</i>						
O&M Building	\$ 3,700	\$ 4,400	\$ -	\$ -	\$ 8,100	\$ -
Solar Panel Removal/Recycling	\$ 6,200	\$ 7,400	\$ 1,500	\$ -	\$ 15,100	\$ -
Panel Supports/Rack	\$ 11,100	\$ 13,200	\$ -	\$ -	\$ 24,300	\$ -
Battery Containers and Racks	\$ 818,900	\$ 976,600	\$ 3,664,600	\$ -	\$ 5,460,100	\$ -
Electrical & Wiring	\$ 19,800	\$ 23,500	\$ -	\$ -	\$ 43,300	\$ -
Site Restoration	\$ 3,000	\$ 3,600	\$ -	\$ 14,800	\$ 21,400	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -
Debris	\$ -	\$ -	\$ 800	\$ -	\$ 800	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (88,700)
Subtotal	\$ 862,700	\$ 1,028,700	\$ 3,668,400	\$ 14,800	\$ 5,574,600	\$ (88,700)
John Hopkins Microgrid Subtotal	\$ 862,700	\$ 1,028,700	\$ 3,668,400	\$ 14,800	\$ 5,574,600	\$ (88,700)
TOTAL DECOM COST (CREDIT)					\$ 5,574,600	\$ (88,700)
PROJECT INDIRECTS (5%)					\$ 278,700	
CONTINGENCY (20%)					\$ 1,114,900	
TOTAL PROJECT COST (CREDIT)					\$ 6,968,200	\$ (88,700)
TOTAL NET PROJECT COST (CREDIT)					\$ 6,879,500	

Table A-27
Lake Placid Solar and Storage
Solar and Storage Decommissioning Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Lake Placid Solar and Storage						
<i>Solar Farm</i>						
O&M Building	\$ 7,400	\$ 8,900	\$ -	\$ -	\$ 16,300	\$ -
Solar Panel Removal/Recycling	\$ 969,100	\$ 1,155,700	\$ 149,200	\$ -	\$ 2,274,000	\$ -
Panel Supports/Rack	\$ 962,600	\$ 1,147,900	\$ -	\$ -	\$ 2,110,500	\$ -
Battery Containers and Racks	\$ 1,132,200	\$ 1,350,200	\$ 235,300	\$ -	\$ 2,717,700	\$ -
Electrical & Wiring	\$ 82,700	\$ 98,800	\$ -	\$ -	\$ 181,500	\$ -
Site Restoration	\$ 98,500	\$ 117,500	\$ -	\$ 820,800	\$ 1,036,800	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 4,700	\$ -	\$ 4,700	\$ -
Debris	\$ -	\$ -	\$ 2,400	\$ -	\$ 2,400	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,229,000)
Subtotal	\$ 3,252,500	\$ 3,879,000	\$ 391,600	\$ 820,800	\$ 8,343,900	\$ (2,229,000)
Lake Placid Solar and Storage Subtotal	\$ 3,252,500	\$ 3,879,000	\$ 391,600	\$ 820,800	\$ 8,343,900	\$ (2,229,000)
TOTAL DECOM COST (CREDIT)					\$ 8,343,900	\$ (2,229,000)
PROJECT INDIRECTS (5%)					\$ 417,200	
CONTINGENY (20%)					\$ 1,668,800	
TOTAL PROJECT COST (CREDIT)					\$ 10,429,900	\$ (2,229,000)
TOTAL NET PROJECT COST (CREDIT)					\$ 8,200,900	

Table A-28
Micanopy Energy Storage
Battery Storage Decommissioning Cost Summary

Docket No. 20240025-EI
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 141 of 187)

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Micanopy Energy Storage						
<i>Battery Storage</i>						
O&M Building	\$ 3,500	\$ 4,200	\$ -	\$ -	\$ 7,700	\$ -
Battery Containers and Racks	\$ 608,500	\$ 725,600	\$ 1,642,000	\$ -	\$ 2,976,100	\$ -
Electrical & Wiring	\$ 21,000	\$ 25,000	\$ -	\$ -	\$ 46,000	\$ -
Site Restoration	\$ 2,500	\$ 2,900	\$ -	\$ 6,000	\$ 11,400	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 1,600	\$ -	\$ 1,600	\$ -
Debris	\$ -	\$ -	\$ 400	\$ -	\$ 400	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (39,900)
Subtotal	\$ 635,500	\$ 757,700	\$ 1,644,000	\$ 6,000	\$ 3,043,200	\$ (39,900)
Micanopy Energy Storage Subtotal	\$ 635,500	\$ 757,700	\$ 1,644,000	\$ 6,000	\$ 3,043,200	\$ (39,900)
TOTAL DECOM COST (CREDIT)					\$ 3,043,200	\$ (39,900)
PROJECT INDIRECTS (5%)					\$ 152,200	
CONTINGENCY (20%)					\$ 608,600	
TOTAL PROJECT COST (CREDIT)					\$ 3,804,000	\$ (39,900)
TOTAL NET PROJECT COST (CREDIT)					\$ 3,764,100	

Table A-29
Mule Creek
Solar Decommissioning Cost Summary

Docket No. 20240025-EI
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 142 of 187)

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Mule Creek						
<i>Solar Farm</i>						
O&M Building	\$ 6,900	\$ 8,200	\$ -	\$ -	\$ 15,100	\$ -
Solar Panel Removal/Recycling	\$ 1,539,800	\$ 1,836,200	\$ 386,600	\$ -	\$ 3,762,600	\$ -
Panel Supports/Rack	\$ 1,472,800	\$ 1,756,400	\$ -	\$ -	\$ 3,229,200	\$ -
Electrical & Wiring	\$ 142,400	\$ 169,800	\$ -	\$ -	\$ 312,200	\$ -
Site Restoration	\$ 159,000	\$ 189,600	\$ -	\$ 1,473,200	\$ 1,821,800	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 7,100	\$ -	\$ 7,100	\$ -
Debris	\$ -	\$ -	\$ 7,500	\$ -	\$ 7,500	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,157,500)
Subtotal	\$ 3,320,900	\$ 3,960,200	\$ 401,200	\$ 1,473,200	\$ 9,155,500	\$(3,157,500)
Mule Creek Subtotal	\$ 3,320,900	\$ 3,960,200	\$ 401,200	\$ 1,473,200	\$ 9,155,500	\$(3,157,500)
TOTAL DECOM COST (CREDIT)					\$ 9,155,500	\$(3,157,500)
PROJECT INDIRECTS (5%)					\$ 457,800	
CONTINGENCY (20%)					\$ 1,831,100	
TOTAL PROJECT COST (CREDIT)					\$ 11,444,400	\$(3,157,500)
TOTAL NET PROJECT COST (CREDIT)					\$ 8,286,900	

Table A-30
Osceola Solar
Solar Decommissioning Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Osceola Solar						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 72,400	\$ 86,400	\$ 13,100	\$ -	\$ 171,900	\$ -
Panel Supports/Rack	\$ 57,600	\$ 68,700	\$ -	\$ -	\$ 126,300	\$ -
Electrical & Wiring	\$ 98,500	\$ 117,400	\$ -	\$ -	\$ 215,900	\$ -
Site Restoration	\$ 20,700	\$ 24,700	\$ -	\$ 87,600	\$ 133,000	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 6,800	\$ -	\$ 6,800	\$ -
Debris	\$ -	\$ -	\$ 600	\$ -	\$ 600	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (168,600)
Subtotal	\$ 249,200	\$ 297,200	\$ 20,500	\$ 87,600	\$ 654,500	\$ (168,600)
Osceola Solar Subtotal	\$ 249,200	\$ 297,200	\$ 20,500	\$ 87,600	\$ 654,500	\$ (168,600)
TOTAL DECOM COST (CREDIT)					\$ 654,500	\$ (168,600)
PROJECT INDIRECTS (5%)					\$ 32,700	
CONTINGENCY (20%)					\$ 130,900	
TOTAL PROJECT COST (CREDIT)					\$ 818,100	\$ (168,600)
TOTAL NET PROJECT COST (CREDIT)					\$ 649,500	

**Table A-31
Osprey Energy Center Power
Decommissioning Cost Summary**

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Osprey Energy Center Power						
<i>Unit 1</i>						
CTGs and HRSGs	\$ 2,262,000	\$ 2,202,000	\$ -	\$ -	\$ 4,464,000	\$ -
Steam Turbine & Building	\$ 697,000	\$ 679,000	\$ -	\$ -	\$ 1,376,000	\$ -
SCR	\$ 64,000	\$ 62,000	\$ -	\$ -	\$ 126,000	\$ -
Cooling Towers & Basin	\$ 523,000	\$ 509,000	\$ -	\$ -	\$ 1,032,000	\$ -
Stacks	\$ 77,000	\$ 75,000	\$ -	\$ -	\$ 152,000	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 46,000	\$ 44,000	\$ 88,000	\$ -	\$ 178,000	\$ -
GSU & Foundation	\$ 180,000	\$ 175,000	\$ -	\$ -	\$ 355,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 86,000	\$ -	\$ 86,000	\$ -
Debris	\$ -	\$ -	\$ 26,000	\$ -	\$ 26,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,712,000)
Subtotal	\$ 3,849,000	\$ 3,746,000	\$ 200,000	\$ -	\$ 7,795,000	\$ (7,712,000)
<i>Common</i>						
Switchyard and Substation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Treatment Equipment and Piping	\$ 45,000	\$ 44,000	\$ 13,000	\$ -	\$ 102,000	\$ -
Roads	\$ 35,000	\$ 34,000	\$ -	\$ -	\$ 69,000	\$ -
All BOP Buildings	\$ 128,000	\$ 124,000	\$ -	\$ -	\$ 252,000	\$ -
All Other Tanks	\$ 178,000	\$ 173,000	\$ -	\$ -	\$ 351,000	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 21,000	\$ -	\$ 21,000	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 332,000	\$ 332,000	\$ -
Debris	\$ -	\$ -	\$ 11,000	\$ -	\$ 11,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (188,000)
Subtotal	\$ 386,000	\$ 375,000	\$ 45,000	\$ 332,000	\$ 1,138,000	\$ (188,000)
Osprey Energy Center Power Subtotal	\$ 4,235,000	\$ 4,121,000	\$ 245,000	\$ 332,000	\$ 8,933,000	\$ (7,900,000)
TOTAL DECOM COST (CREDIT)					\$ 8,933,000	\$ (7,900,000)
PROJECT INDIRECTS (5%)					\$ 447,000	
CONTINGENY (20%)					\$ 1,787,000	
PLANT INVENTORY COST (CREDIT)					\$ 3,179,000.00	\$ (318,000.00)
TOTAL PROJECT COST (CREDIT)					\$ 14,346,000	\$ (8,218,000)
TOTAL NET PROJECT COST (CREDIT)					\$ 6,128,000	

Table A-32
Perry Solar
Solar Decommissioning Cost Summary

Docket No. 20240025-EI
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 145 of 187)

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Perry Solar						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 113,100	\$ 134,900	\$ 20,300	\$ -	\$ 268,300	\$ -
Panel Supports/Rack	\$ 162,700	\$ 194,000	\$ -	\$ -	\$ 356,700	\$ -
Electrical & Wiring	\$ 7,100	\$ 8,300	\$ -	\$ -	\$ 15,400	\$ -
Site Restoration	\$ 21,200	\$ 25,300	\$ -	\$ 198,500	\$ 245,000	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 400	\$ -	\$ 400	\$ -
Debris	\$ -	\$ -	\$ 200	\$ -	\$ 200	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (309,000)
Subtotal	\$ 304,100	\$ 362,500	\$ 20,900	\$ 198,500	\$ 886,000	\$ (309,000)
Perry Solar Subtotal	\$ 304,100	\$ 362,500	\$ 20,900	\$ 198,500	\$ 886,000	\$ (309,000)
TOTAL DECOM COST (CREDIT)					\$ 886,000	\$ (309,000)
PROJECT INDIRECTS (5%)					\$ 44,300	
CONTINGENCY (20%)					\$ 177,200	
TOTAL PROJECT COST (CREDIT)					\$ 1,107,500	\$ (309,000)
TOTAL NET PROJECT COST (CREDIT)					\$ 798,500	

Table A-33
Proxy Solar
Solar Decommissioning Cost Summary

Docket No. 20240025-EI
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 146 of 187)

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Proxy Solar						
<i>Solar Farm</i>						
O&M Building	\$ 6,000	\$ 7,200	\$ -	\$ -	\$ 13,200	\$ -
Solar Panel Removal/Recycling	\$ 1,342,500	\$ 1,600,900	\$ 283,500	\$ -	\$ 3,226,900	\$ -
Panel Supports/Rack	\$ 1,284,100	\$ 1,531,300	\$ -	\$ -	\$ 2,815,400	\$ -
Electrical & Wiring	\$ 121,700	\$ 145,200	\$ -	\$ -	\$ 266,900	\$ -
Site Restoration	\$ 138,600	\$ 165,300	\$ -	\$ 1,930,800	\$ 2,234,700	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 6,100	\$ -	\$ 6,100	\$ -
Debris	\$ -	\$ -	\$ 5,400	\$ -	\$ 5,400	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$(3,175,300)
Subtotal	\$ 2,892,900	\$ 3,449,900	\$ 295,000	\$ 1,930,800	\$ 8,568,600	\$(3,175,300)
Proxy Solar Subtotal	\$ 2,892,900	\$ 3,449,900	\$ 295,000	\$ 1,930,800	\$ 8,568,600	\$(3,175,300)
TOTAL DECOM COST (CREDIT)					\$ 8,568,600	\$(3,175,300)
PROJECT INDIRECTS (5%)					\$ 428,400	
CONTINGENCY (20%)					\$ 1,713,700	
TOTAL PROJECT COST (CREDIT)					\$ 10,710,700	\$(3,175,300)
TOTAL NET PROJECT COST (CREDIT)					\$ 7,535,400	

Table A-34
Sandy Creek
Solar Decommissioning Cost Summary

Docket No. 20240025-EI
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 147 of 187)

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Sandy Creek						
<i>Solar Farm</i>						
O&M Building	\$ 6,800	\$ 8,100	\$ -	\$ -	\$ 14,900	\$ -
Solar Panel Removal/Recycling	\$ 1,360,300	\$ 1,622,200	\$ 269,100	\$ -	\$ 3,251,600	\$ -
Panel Supports/Rack	\$ 1,298,300	\$ 1,548,200	\$ -	\$ -	\$ 2,846,500	\$ -
Electrical & Wiring	\$ 235,900	\$ 281,300	\$ -	\$ -	\$ 517,200	\$ -
Site Restoration	\$ 155,900	\$ 185,900	\$ -	\$ 2,172,100	\$ 2,513,900	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 13,800	\$ -	\$ 13,800	\$ -
Debris	\$ -	\$ -	\$ 6,900	\$ -	\$ 6,900	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,251,100)
Subtotal	\$ 3,057,200	\$ 3,645,700	\$ 289,800	\$ 2,172,100	\$ 9,164,800	\$(3,251,100)
Sandy Creek Subtotal	\$ 3,057,200	\$ 3,645,700	\$ 289,800	\$ 2,172,100	\$ 9,164,800	\$(3,251,100)
TOTAL DECOM COST (CREDIT)					\$ 9,164,800	\$(3,251,100)
PROJECT INDIRECTS (5%)					\$ 458,200	
CONTINGENCY (20%)					\$ 1,833,000	
TOTAL PROJECT COST (CREDIT)					\$ 11,456,000	\$(3,251,100)
TOTAL NET PROJECT COST (CREDIT)					\$ 8,204,900	

Table A-35
Santa Fe Solar
Solar Decommissioning Cost Summary

Docket No. 20240025-EI
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 148 of 187)

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Santa Fe Solar						
<i>Solar Farm</i>						
O&M Building	\$ 4,100	\$ 4,900	\$ -	\$ -	\$ 9,000	\$ -
Solar Panel Removal/Recycling	\$ 1,335,700	\$ 1,592,800	\$ 278,500	\$ -	\$ 3,207,000	\$ -
Panel Supports/Rack	\$ 1,326,600	\$ 1,582,100	\$ -	\$ -	\$ 2,908,700	\$ -
Electrical & Wiring	\$ 172,600	\$ 205,800	\$ -	\$ -	\$ 378,400	\$ -
Site Restoration	\$ 135,500	\$ 161,500	\$ -	\$ 1,350,700	\$ 1,647,700	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 9,500	\$ -	\$ 9,500	\$ -
Debris	\$ -	\$ -	\$ 5,200	\$ -	\$ 5,200	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,028,800)
Subtotal	\$ 2,974,500	\$ 3,547,100	\$ 293,200	\$ 1,350,700	\$ 8,165,500	\$ (3,028,800)
Santa Fe Solar Subtotal	\$ 2,974,500	\$ 3,547,100	\$ 293,200	\$ 1,350,700	\$ 8,165,500	\$ (3,028,800)
TOTAL DECOM COST (CREDIT)					\$ 8,165,500	\$ (3,028,800)
PROJECT INDIRECTS (5%)					\$ 408,300	
CONTINGENCY (20%)					\$ 1,633,100	
TOTAL PROJECT COST (CREDIT)					\$ 10,206,900	\$ (3,028,800)
TOTAL NET PROJECT COST (CREDIT)					\$ 7,178,100	

Table A-36
St Petersburg
Solar Decommissioning Cost Summary

Docket No. 20240025-EI
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 149 of 187)

St Petersburg	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 14,500	\$ 17,200	\$ 3,200	\$ -	\$ 34,900	\$ -
Panel Supports/Rack	\$ 31,000	\$ 36,900	\$ -	\$ -	\$ 67,900	\$ -
Electrical & Wiring	\$ 2,500	\$ 2,900	\$ -	\$ -	\$ 5,400	\$ -
Site Restoration	\$ -	\$ -	\$ -	\$ 1,900	\$ 1,900	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 200	\$ -	\$ 200	\$ -
Debris	\$ -	\$ -	\$ 300	\$ -	\$ 300	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (76,000)
Subtotal	\$ 48,000	\$ 57,000	\$ 3,700	\$ 1,900	\$ 110,600	\$ (76,000)
St Petersburg Subtotal	\$ 48,000	\$ 57,000	\$ 3,700	\$ 1,900	\$ 110,600	\$ (76,000)
TOTAL DECOM COST (CREDIT)					\$ 110,600	\$ (76,000)
PROJECT INDIRECTS (5%)					\$ 5,500	
CONTINGENCY (20%)					\$ 22,100	
TOTAL PROJECT COST (CREDIT)					\$ 138,200	\$ (76,000)
TOTAL NET PROJECT COST (CREDIT)					\$ 62,200	

Table A-37
Suwannee River
Decommissioning Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Suwannee River						
<i>Unit 1</i>						
CTGs and HRSGs	\$ 219,000	\$ 213,000	\$ -	\$ -	\$ 432,000	\$ -
Stacks	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ 6,000	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ 6,000	\$ -
GSU & Foundation	\$ 17,000	\$ 17,000	\$ -	\$ -	\$ 34,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 8,000	\$ -	\$ 8,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (502,000)
Subtotal	\$ 242,000	\$ 236,000	\$ 8,000	\$ -	\$ 486,000	\$ (502,000)
<i>Unit 2</i>						
CTGs and HRSGs	\$ 218,000	\$ 212,000	\$ -	\$ -	\$ 430,000	\$ -
Stacks	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ 6,000	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ 6,000	\$ -
GSU & Foundation	\$ 17,000	\$ 17,000	\$ -	\$ -	\$ 34,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 8,000	\$ -	\$ 8,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (500,000)
Subtotal	\$ 241,000	\$ 235,000	\$ 8,000	\$ -	\$ 484,000	\$ (500,000)
<i>Unit 3</i>						
CTGs and HRSGs	\$ 218,000	\$ 212,000	\$ -	\$ -	\$ 430,000	\$ -
Stacks	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ 6,000	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ 6,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 8,000	\$ -	\$ 8,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (421,000)
Subtotal	\$ 224,000	\$ 218,000	\$ 8,000	\$ -	\$ 450,000	\$ (421,000)
<i>Common</i>						
Roads	\$ 11,000	\$ 11,000	\$ -	\$ -	\$ 22,000	\$ -
All BOP Buildings	\$ 89,000	\$ 87,000	\$ -	\$ -	\$ 176,000	\$ -
Fuel Equipment	\$ 212,000	\$ 206,000	\$ -	\$ -	\$ 418,000	\$ -
All Other Tanks	\$ 43,000	\$ 42,000	\$ -	\$ -	\$ 85,000	\$ -
Transformers & Foundation	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ 10,000	\$ -
Transformer Oil Disposal	\$ -	\$ -	\$ -	\$ 37,000	\$ 37,000	\$ -
Transformer Pad and Soil Removal	\$ -	\$ -	\$ -	\$ 23,000	\$ 23,000	\$ -
Soil Remediation Beneath Fuel Oil Tank	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -
Fuel Oil Tank Cleaning	\$ -	\$ -	\$ -	\$ 46,000	\$ 46,000	\$ -
Fuel Oil Line Flushing/Cleaning	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 19,000	\$ -	\$ 19,000	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 122,000	\$ 122,000	\$ -
Debris	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (220,000)
Subtotal	\$ 360,000	\$ 351,000	\$ 20,000	\$ 283,000	\$ 1,014,000	\$ (220,000)
Suwannee River Subtotal	\$ 1,067,000	\$ 1,040,000	\$ 44,000	\$ 283,000	\$ 2,434,000	\$ (1,643,000)
TOTAL DECOM COST (CREDIT)					\$ 2,434,000	\$ (1,643,000)
PROJECT INDIRECTS (5%)					\$ 122,000	
CONTINGENY (20%)					\$ 487,000	
PLANT INVENTORY COST (CREDIT)					\$ 830,000	\$ (207,000)
TOTAL PROJECT COST (CREDIT)					\$ 3,873,000	\$ (1,850,000)
TOTAL NET PROJECT COST (CREDIT)					\$ 2,023,000	

Table A-38
Suwannee River
Solar Decommissioning Cost Summary

Docket No. 20240025-EI
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 151 of 187)

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Suwannee River						
<i>Solar Farm</i>						
O&M Building	\$ 1,900	\$ 2,200	\$ -	\$ -	\$ 4,100	\$ -
Solar Panel Removal/Recycling	\$ 200,800	\$ 239,500	\$ 33,100	\$ -	\$ 473,400	\$ -
Panel Supports/Rack	\$ 124,300	\$ 148,200	\$ -	\$ -	\$ 272,500	\$ -
Electrical & Wiring	\$ 38,300	\$ 45,600	\$ -	\$ -	\$ 83,900	\$ -
Site Restoration	\$ 48,800	\$ 58,200	\$ -	\$ 117,500	\$ 224,500	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
Debris	\$ -	\$ -	\$ 1,600	\$ -	\$ 1,600	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (437,200)
Subtotal	\$ 414,100	\$ 493,700	\$ 36,700	\$ 117,500	\$ 1,062,000	\$ (437,200)
Suwannee River Subtotal	\$ 414,100	\$ 493,700	\$ 36,700	\$ 117,500	\$ 1,062,000	\$ (437,200)
TOTAL DECOM COST (CREDIT)					\$ 1,062,000	\$ (437,200)
PROJECT INDIRECTS (5%)					\$ 53,100	
CONTINGENCY (20%)					\$ 212,400	
TOTAL PROJECT COST (CREDIT)					\$ 1,327,500	\$ (437,200)
TOTAL NET PROJECT COST (CREDIT)					\$ 890,300	

**Table A-39
Tiger Bay
Decommissioning Cost Summary**

Docket No. 20240025-EI
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 152 of 187)

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Tiger Bay						
<i>Unit 1</i>						
CTGs and HRSGs	\$ 866,000	\$ 843,000	\$ -	\$ -	\$ 1,709,000	\$ -
Steam Turbine & Building	\$ 271,000	\$ 264,000	\$ -	\$ -	\$ 535,000	\$ -
Cooling Towers & Basin	\$ 142,000	\$ 138,000	\$ -	\$ -	\$ 280,000	\$ -
Stacks	\$ 11,000	\$ 11,000	\$ -	\$ -	\$ 22,000	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 29,000	\$ 28,000	\$ -	\$ 403,000	\$ 460,000	\$ -
GSU & Foundation	\$ 47,000	\$ 46,000	\$ -	\$ -	\$ 93,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -
Debris	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,828,000)
Subtotal	\$ 1,366,000	\$ 1,330,000	\$ 34,000	\$ 403,000	\$ 3,133,000	\$ (2,828,000)
<i>Common</i>						
BOP Misc.	\$ 17,000	\$ 17,000	\$ -	\$ -	\$ 34,000	\$ -
Roads	\$ 53,000	\$ 52,000	\$ -	\$ -	\$ 105,000	\$ -
All BOP Buildings	\$ 88,000	\$ 86,000	\$ -	\$ -	\$ 174,000	\$ -
Fuel Equipment	\$ 84,000	\$ 82,000	\$ -	\$ -	\$ 166,000	\$ -
All Other Tanks	\$ 103,000	\$ 100,000	\$ -	\$ -	\$ 203,000	\$ -
Lube Oil Remediation	\$ -	\$ -	\$ -	\$ 90,000	\$ 90,000	\$ -
Transformer Oil Disposal	\$ -	\$ -	\$ -	\$ 82,000	\$ 82,000	\$ -
Soil Remediation Beneath Fuel Oil Tank	\$ -	\$ -	\$ -	\$ 19,000	\$ 19,000	\$ -
Fuel Oil Tank Cleaning	\$ -	\$ -	\$ -	\$ 44,000	\$ 44,000	\$ -
Pond Closure	\$ -	\$ -	\$ -	\$ 22,000	\$ 22,000	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 19,000	\$ -	\$ 19,000	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 201,000	\$ 201,000	\$ -
Debris	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (106,000)
Subtotal	\$ 345,000	\$ 337,000	\$ 22,000	\$ 458,000	\$ 1,162,000	\$ (106,000)
Tiger Bay Subtotal	\$ 1,711,000	\$ 1,667,000	\$ 56,000	\$ 861,000	\$ 4,295,000	\$ (2,934,000)
TOTAL DECOM COST (CREDIT)					\$ 4,295,000	\$ (2,934,000)
PROJECT INDIRECTS (5%)					\$ 215,000	
CONTINGENCY (20%)					\$ 859,000	
PLANT INVENTORY COST (CREDIT)					\$ 2,011,000	\$ (201,000)
TOTAL PROJECT COST (CREDIT)					\$ 7,380,000	\$ (3,135,000)
TOTAL NET PROJECT COST (CREDIT)					\$ 4,245,000	

Table A-40
Trenton Solar
Solar Decommissioning Cost Summary

Docket No. 20240025-EI
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 153 of 187)

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Trenton Solar						
<i>Solar Farm</i>						
O&M Building	\$ 8,500	\$ 10,100	\$ -	\$ -	\$ 18,600	\$ -
Solar Panel Removal/Recycling	\$ 1,592,900	\$ 1,899,600	\$ 377,500	\$ -	\$ 3,870,000	\$ -
Panel Supports/Rack	\$ 1,582,100	\$ 1,886,700	\$ -	\$ -	\$ 3,468,800	\$ -
Electrical & Wiring	\$ 117,900	\$ 140,500	\$ -	\$ -	\$ 258,400	\$ -
Site Restoration	\$ 177,200	\$ 211,300	\$ -	\$ 1,114,700	\$ 1,503,200	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 4,500	\$ -	\$ 4,500	\$ -
Debris	\$ -	\$ -	\$ 7,900	\$ -	\$ 7,900	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,596,000)
Subtotal	\$ 3,478,600	\$ 4,148,200	\$ 389,900	\$ 1,114,700	\$ 9,131,400	\$(3,596,000)
Trenton Solar Subtotal	\$ 3,478,600	\$ 4,148,200	\$ 389,900	\$ 1,114,700	\$ 9,131,400	\$(3,596,000)
TOTAL DECOM COST (CREDIT)					\$ 9,131,400	\$(3,596,000)
PROJECT INDIRECTS (5%)					\$ 456,600	
CONTINGENCY (20%)					\$ 1,826,300	
TOTAL PROJECT COST (CREDIT)					\$ 11,414,300	\$(3,596,000)
TOTAL NET PROJECT COST (CREDIT)					\$ 7,818,300	

Table A-41
Trenton Storage
Battery Storage Decommissioning Cost Summary

Docket No. 20240025-EI
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 154 of 187)

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Trenton Storage						
<i>Solar Farm</i>						
O&M Building	\$ 3,600	\$ 4,300	\$ -	\$ -	\$ 7,900	\$ -
Electrical & Wiring	\$ 114,600	\$ 136,700	\$ -	\$ -	\$ 251,300	\$ -
Site Restoration	\$ 2,500	\$ 3,000	\$ -	\$ 6,000	\$ 11,500	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 8,600	\$ -	\$ 8,600	\$ -
Debris	\$ -	\$ -	\$ 2,100	\$ -	\$ 2,100	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (84,600)
Subtotal	\$ 918,500	\$ 1,095,400	\$ 1,658,500	\$ 6,000	\$ 3,678,400	\$ (84,600)
Trenton Storage Subtotal	\$ 918,500	\$ 1,095,400	\$ 1,658,500	\$ 6,000	\$ 3,678,400	\$ (84,600)
TOTAL DECOM COST (CREDIT)					\$ 3,678,400	\$ (84,600)
PROJECT INDIRECTS (5%)					\$ 183,900	
CONTINGENCY (20%)					\$ 735,700	
TOTAL PROJECT COST (CREDIT)					\$ 4,598,000	\$ (84,600)
TOTAL NET PROJECT COST (CREDIT)					\$ 4,513,400	

Table A-42
Twin Rivers Solar
Solar Decommissioning Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Twin Rivers Solar						
<i>Solar Farm</i>						
O&M Building	\$ 6,900	\$ 8,200	\$ -	\$ -	\$ 15,100	\$ -
Solar Panel Removal/Recycling	\$ 2,307,300	\$ 2,751,500	\$ 273,300	\$ -	\$ 5,332,100	\$ -
Panel Supports/Rack	\$ 1,265,600	\$ 1,509,200	\$ -	\$ -	\$ 2,774,800	\$ -
Electrical & Wiring	\$ 144,300	\$ 172,000	\$ -	\$ -	\$ 316,300	\$ -
Site Restoration	\$ 159,000	\$ 189,600	\$ -	\$ 2,214,600	\$ 2,563,200	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 7,100	\$ -	\$ 7,100	\$ -
Debris	\$ -	\$ -	\$ 3,500	\$ -	\$ 3,500	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,837,800)
Subtotal	\$ 3,883,100	\$ 4,630,500	\$ 283,900	\$ 2,214,600	\$ 11,012,100	\$ (2,837,800)
Twin Rivers Solar Subtotal	\$ 3,883,100	\$ 4,630,500	\$ 283,900	\$ 2,214,600	\$ 11,012,100	\$ (2,837,800)
TOTAL DECOM COST (CREDIT)					\$ 11,012,100	\$ (2,837,800)
PROJECT INDIRECTS (5%)					\$ 550,600	
CONTINGENY (20%)					\$ 2,202,400	
TOTAL PROJECT COST (CREDIT)					\$ 13,765,100	\$ (2,837,800)
TOTAL NET PROJECT COST (CREDIT)					\$ 10,927,300	

Table A-43
University of Florida
Decommissioning Cost Summary

Docket No. 20240025-EI
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 156 of 187)

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
University of Florida						
<i>Unit 1</i>						
CTGs and HRSGs	\$ 271,000	\$ 264,000	\$ -	\$ -	\$ 535,000	\$ -
Stacks	\$ 37,000	\$ 36,000	\$ -	\$ -	\$ 73,000	\$ -
GSU & Foundation	\$ 13,000	\$ 12,000	\$ -	\$ -	\$ 25,000	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ -
Debris	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (718,000)
Subtotal	\$ 321,000	\$ 312,000	\$ 5,000	\$ -	\$ 638,000	\$ (718,000)
<i>Common</i>						
BOP Misc.	\$ 64,000	\$ 62,000	\$ -	\$ -	\$ 126,000	\$ -
Roads	\$ 10,000	\$ 9,000	\$ -	\$ -	\$ 19,000	\$ -
All BOP Buildings	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ 50,000	\$ -
Fuel Equipment	\$ 26,000	\$ 25,000	\$ -	\$ -	\$ 51,000	\$ -
All Other Tanks	\$ 83,000	\$ 81,000	\$ -	\$ -	\$ 164,000	\$ -
Mercury & Universal Waste Disposal	\$ -	\$ -	\$ -	\$ 17,000	\$ 17,000	\$ -
Transformer Oil Disposal	\$ -	\$ -	\$ -	\$ 18,000	\$ 18,000	\$ -
Soil Remediation Beneath Fuel Oil Tank	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ -
Fuel Oil Tank Cleaning	\$ -	\$ -	\$ -	\$ 18,000	\$ 18,000	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 61,000	\$ 61,000	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (125,000)
Subtotal	\$ 208,000	\$ 202,000	\$ 10,000	\$ 118,000	\$ 538,000	\$ (125,000)
University of Florida Subtotal	\$ 529,000	\$ 514,000	\$ 15,000	\$ 118,000	\$ 1,176,000	\$ (843,000)
TOTAL DECOM COST (CREDIT)					\$ 1,176,000	\$ (843,000)
PROJECT INDIRECTS (5%)					\$ 59,000	
CONTINGENCY (20%)					\$ 235,000	
PLANT INVENTORY COST (CREDIT)					\$ 2,099,000	\$ (210,000)
TOTAL PROJECT COST (CREDIT)					\$ 3,569,000	\$ (1,053,000)
TOTAL NET PROJECT COST (CREDIT)					\$ 2,516,000	

Table A-44
Winquepin
Solar Decommissioning Cost Summary

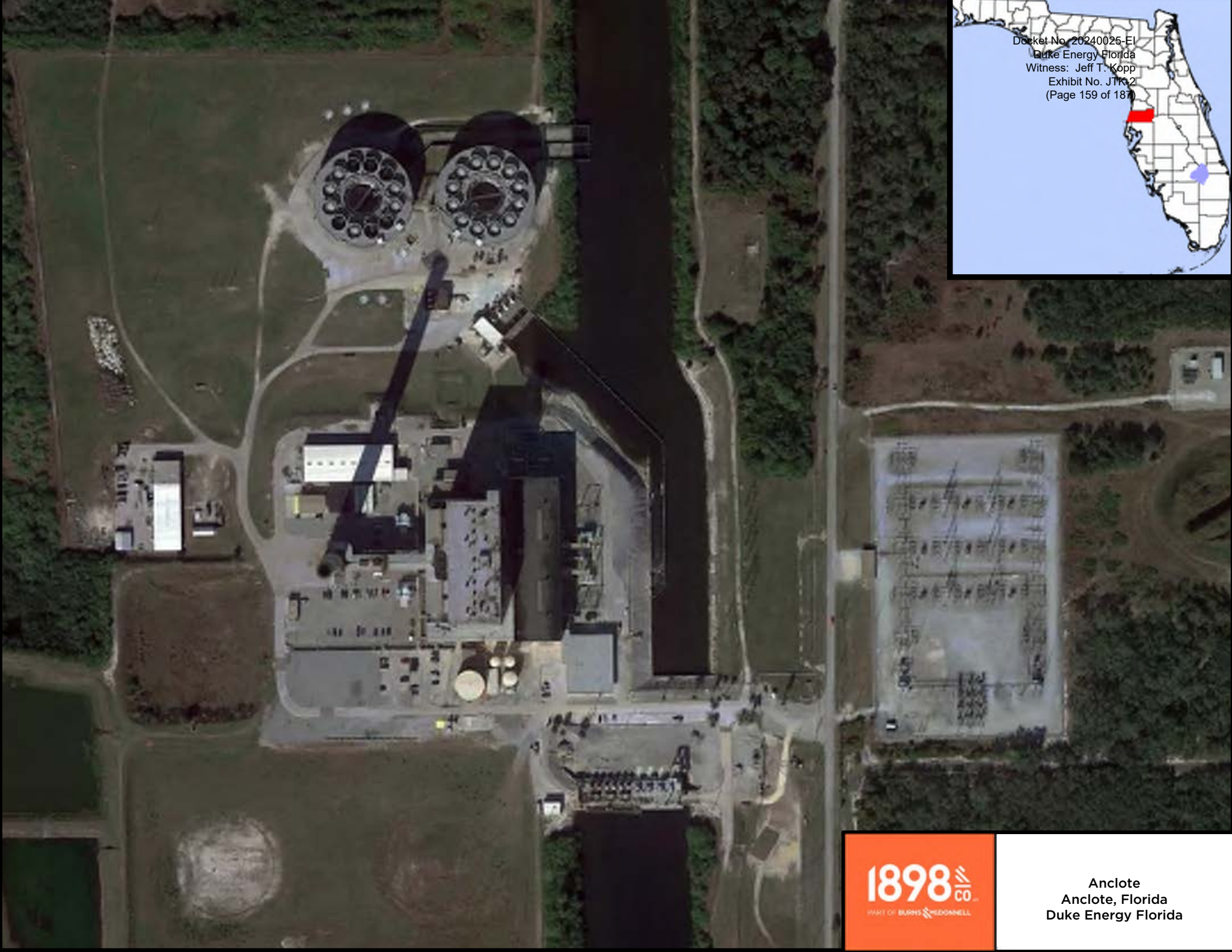
Docket No. 20240025-EI
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 157 of 187)

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Winquepin						
<i>Solar Farm</i>						
O&M Building	\$ 6,900	\$ 8,200	\$ -	\$ -	\$ 15,100	\$ -
Solar Panel Removal/Recycling	\$ 1,539,800	\$ 1,836,200	\$ 224,800	\$ -	\$ 3,600,800	\$ -
Panel Supports/Rack	\$ 1,472,800	\$ 1,756,400	\$ -	\$ -	\$ 3,229,200	\$ -
Electrical & Wiring	\$ 142,400	\$ 169,800	\$ -	\$ -	\$ 312,200	\$ -
Site Restoration	\$ 159,000	\$ 189,600	\$ -	\$ 1,473,200	\$ 1,821,800	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 7,100	\$ -	\$ 7,100	\$ -
Debris	\$ -	\$ -	\$ 4,400	\$ -	\$ 4,400	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,178,300)
Subtotal	\$ 3,320,900	\$ 3,960,200	\$ 236,300	\$ 1,473,200	\$ 8,990,600	\$ (3,178,300)
Winquepin Subtotal	\$ 3,320,900	\$ 3,960,200	\$ 236,300	\$ 1,473,200	\$ 8,990,600	\$ (3,178,300)
TOTAL DECOM COST (CREDIT)					\$ 8,990,600	\$ (3,178,300)
PROJECT INDIRECTS (5%)					\$ 449,500	
CONTINGENCY (20%)					\$ 1,798,100	
TOTAL PROJECT COST (CREDIT)					\$ 11,238,200	\$ (3,178,300)
TOTAL NET PROJECT COST (CREDIT)					\$ 8,059,900	

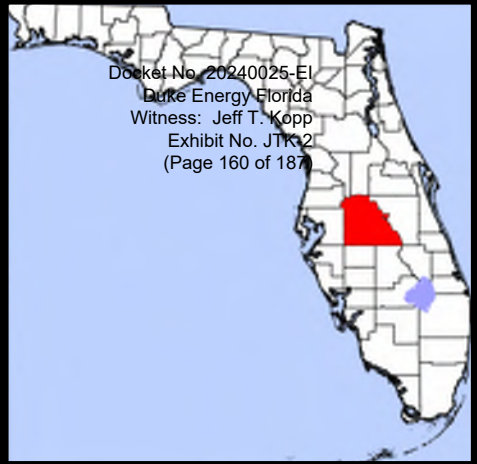
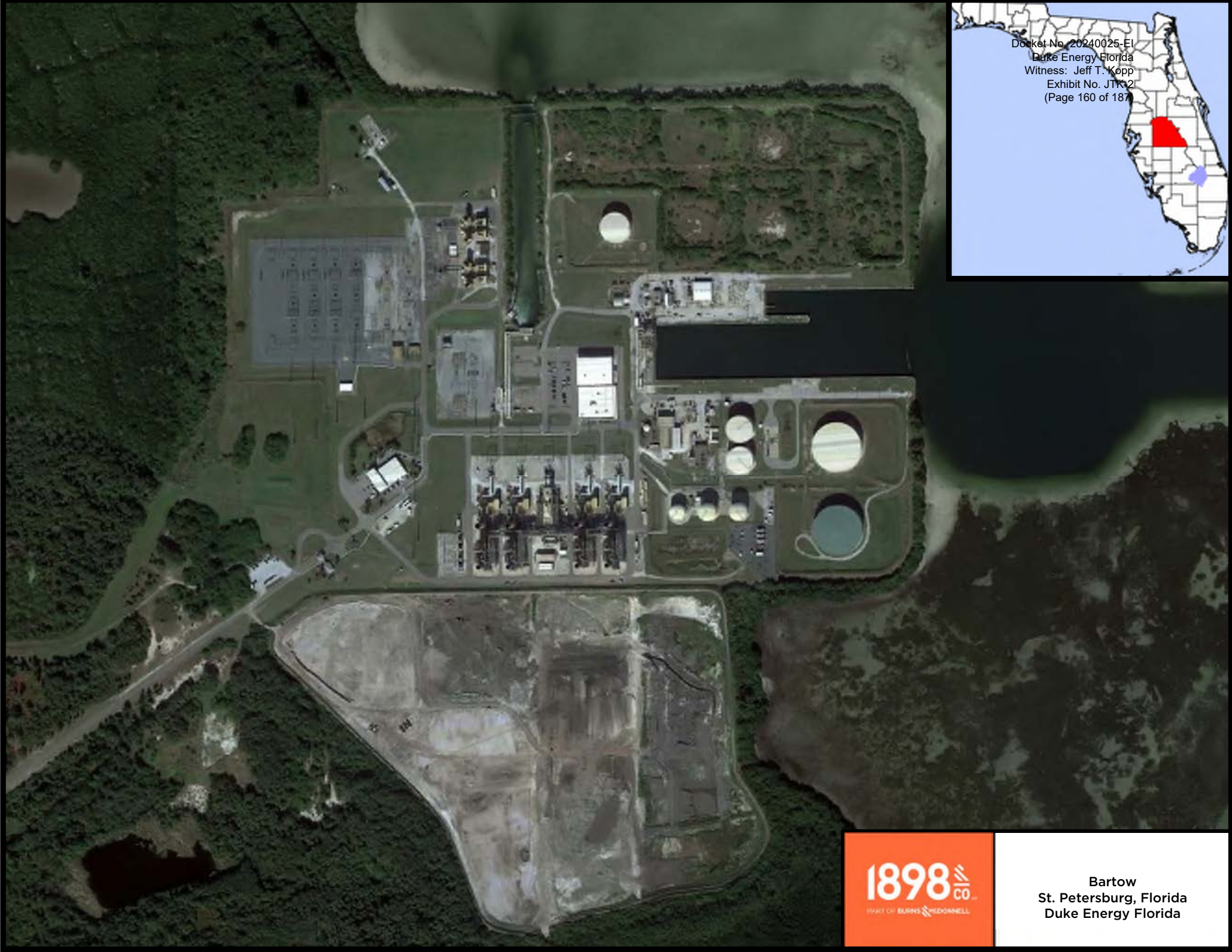
APPENDIX B - PLANT AERIALS



Docket No. 20240025-El
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 159 of 187)



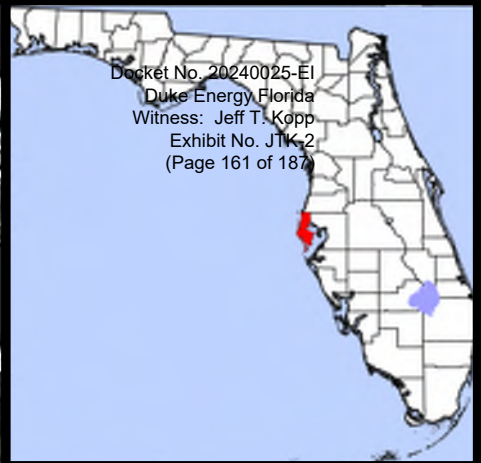
Anclote
Anclote, Florida
Duke Energy Florida



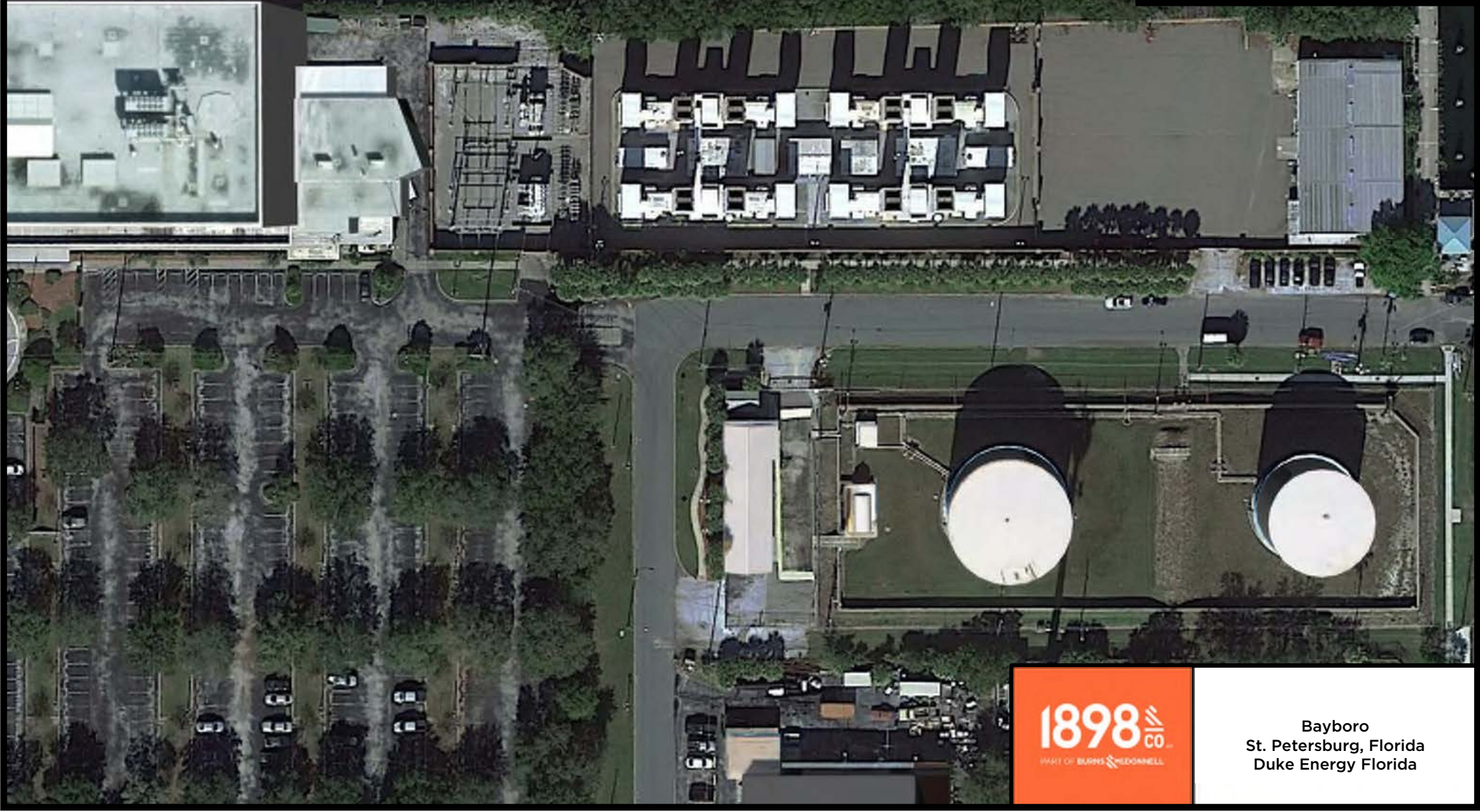
Docket No. 20240025-El
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 160 of 187)



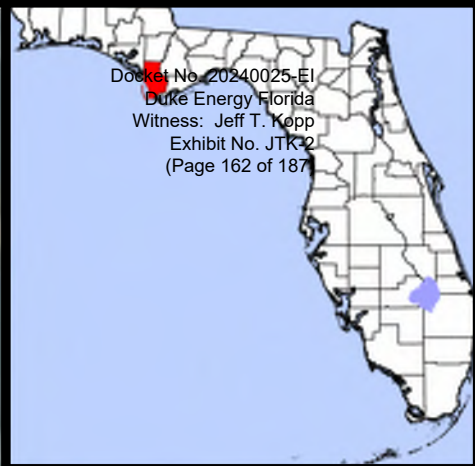
Bartow
St. Petersburg, Florida
Duke Energy Florida



Docket No. 20240025-EI
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 161 of 187)



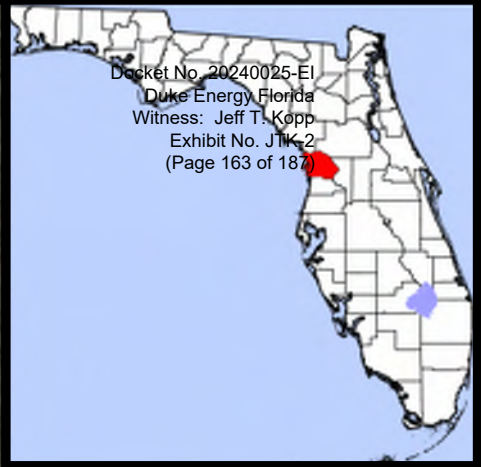
Bayboro
St. Petersburg, Florida
Duke Energy Florida



Docket No. 20240025-El
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 162 of 187)



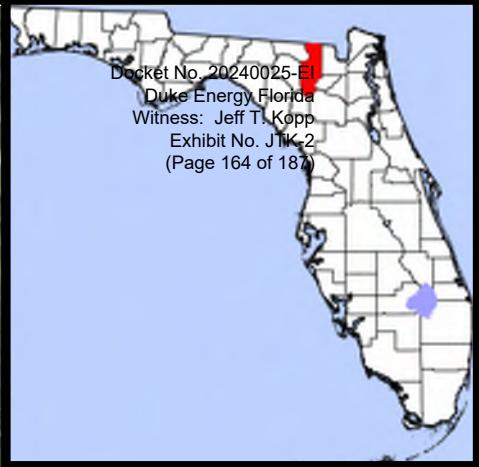
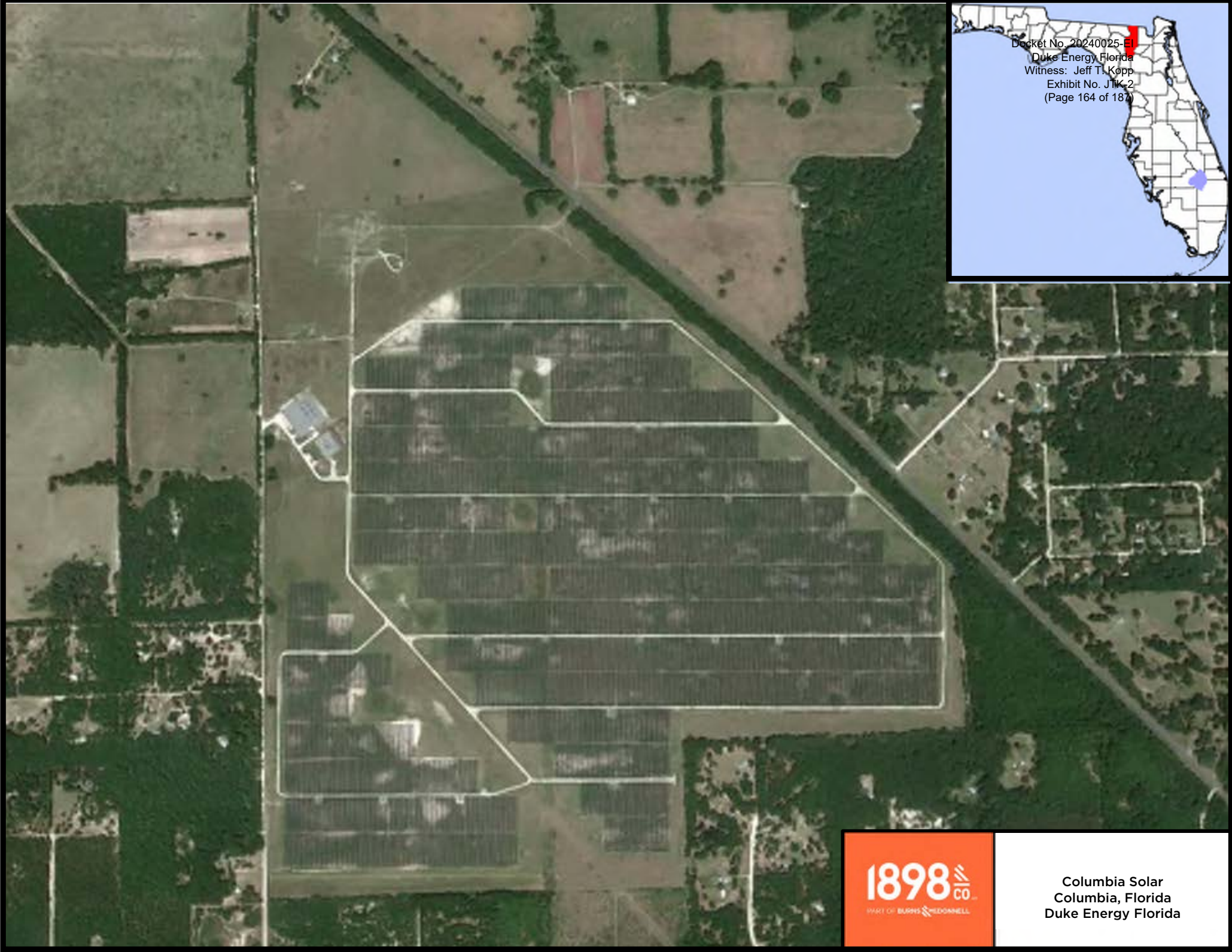
Cape San Blas Storage
Port St. Joe, Florida
Duke Energy Florida



Docket No. 20240025-EI
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 163 of 187)



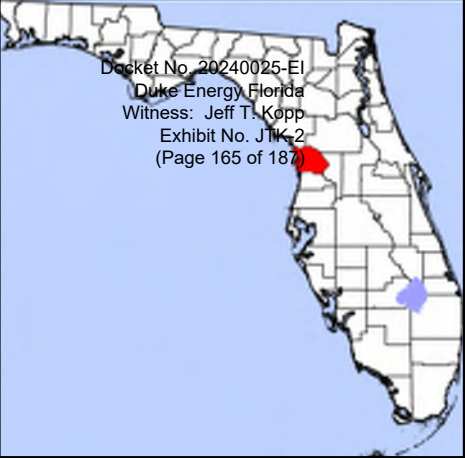
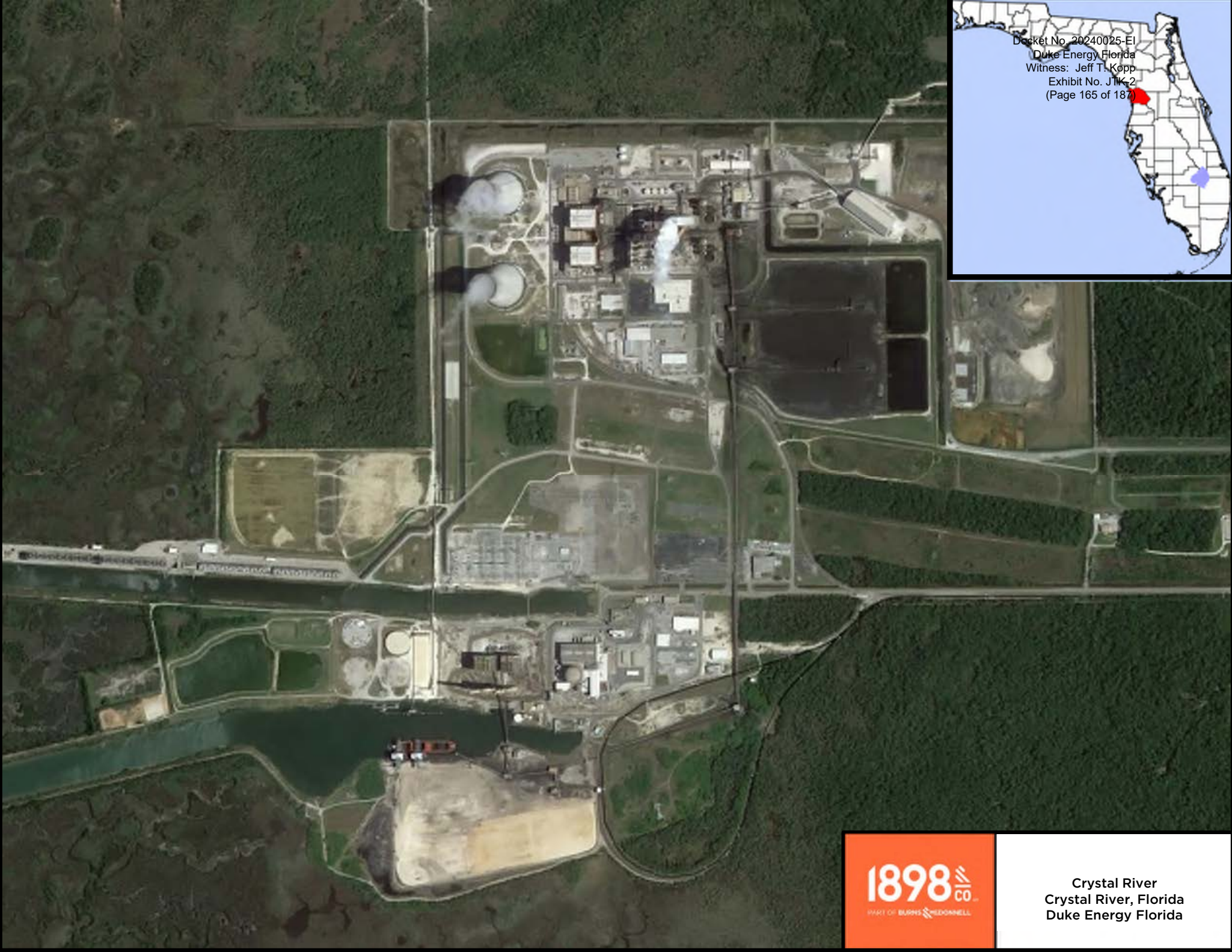
Citrus County
Crystal River, Florida
Duke Energy Florida



Docket No. 20240025-El
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 164 of 187)



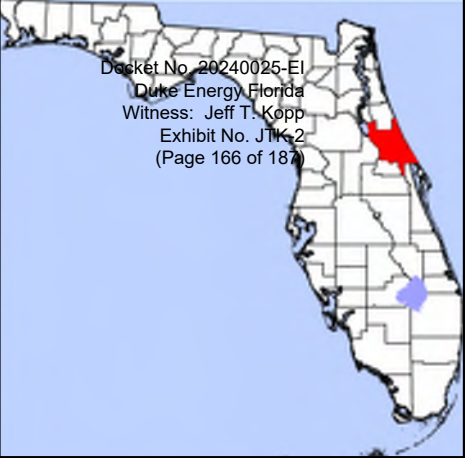
Columbia Solar
Columbia, Florida
Duke Energy Florida



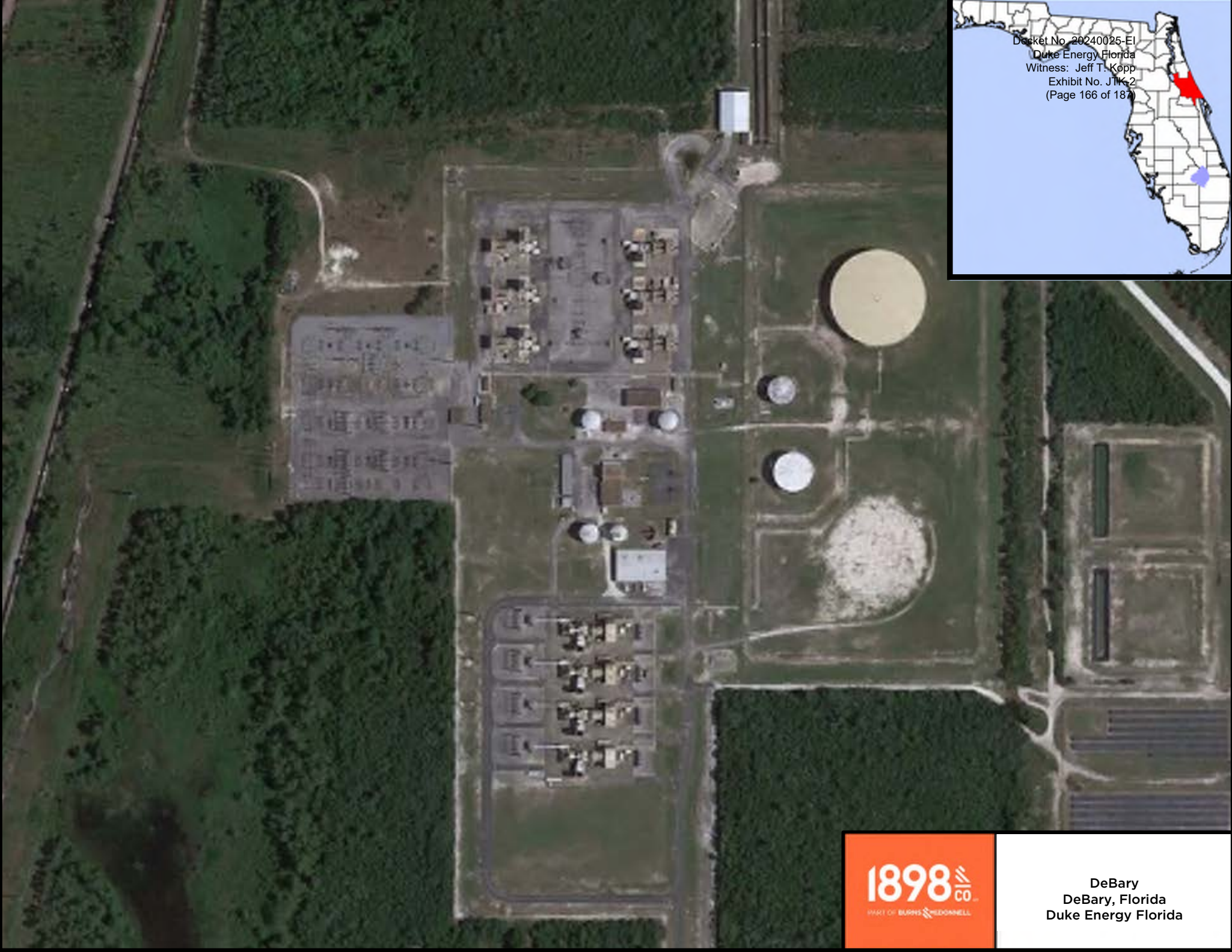
Docket No. 20240025-EI
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 165 of 187)



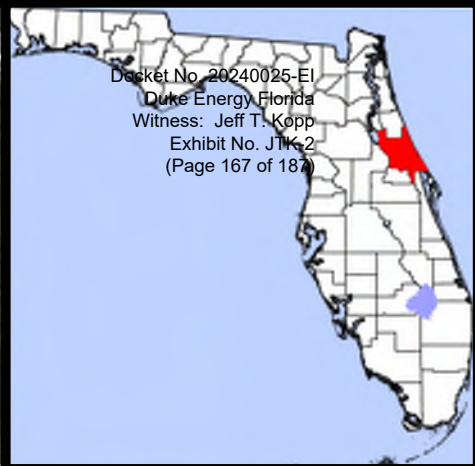
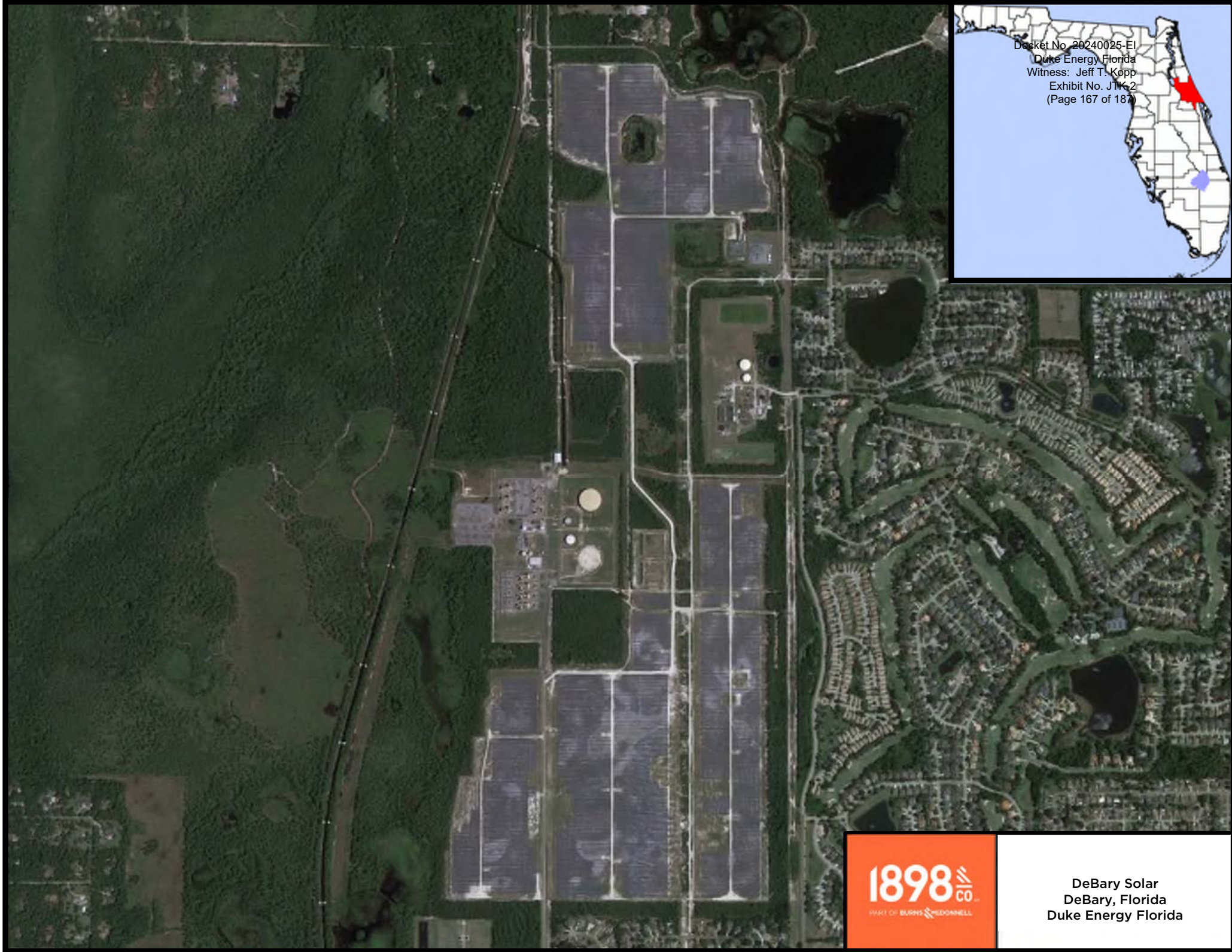
Crystal River
Crystal River, Florida
Duke Energy Florida



Docket No. 20240025-El
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 166 of 187)



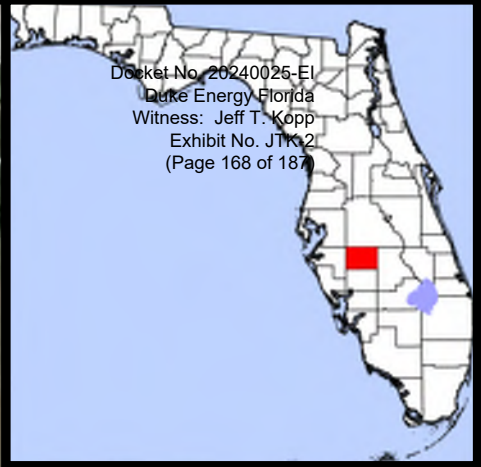
DeBary
DeBary, Florida
Duke Energy Florida



Docket No. 20240025-El
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 167 of 187)



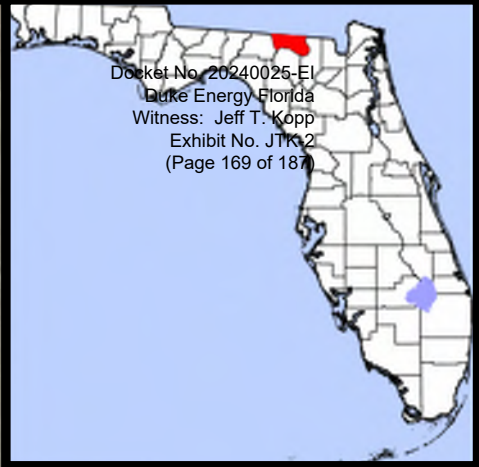
DeBary Solar
DeBary, Florida
Duke Energy Florida



Docket No. 20240025-El
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 168 of 187)



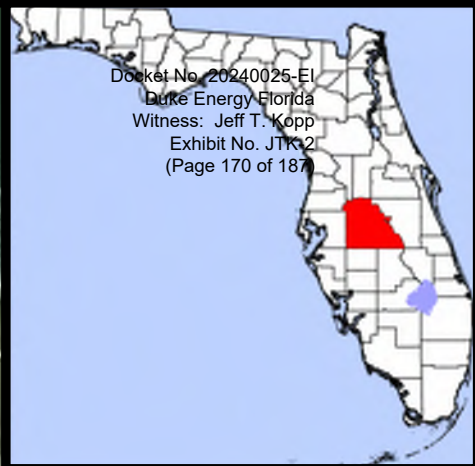
Duette Solar
Bowling Green, Florida
Duke Energy Florida



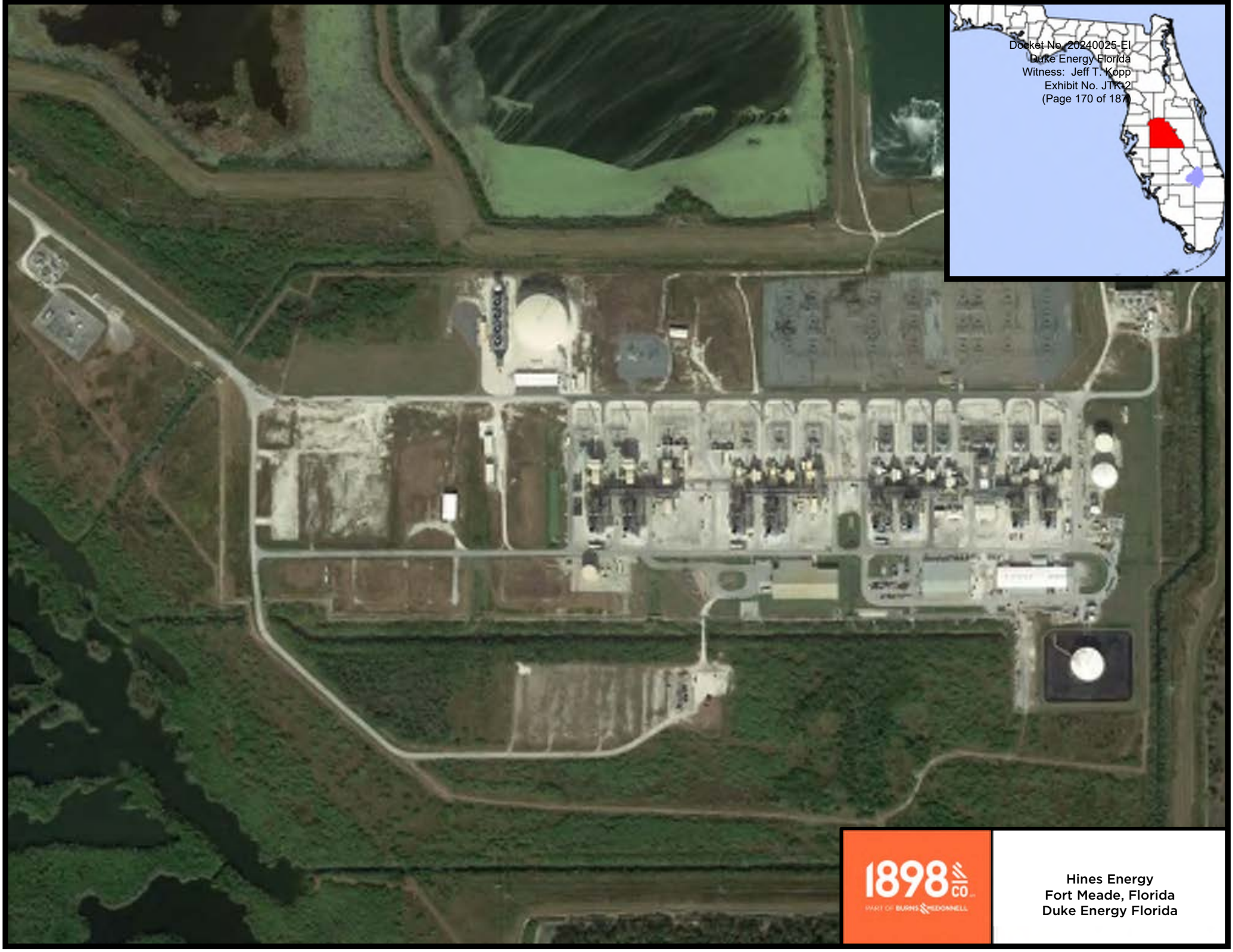
Docket No. 20240025-El
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 169 of 187)



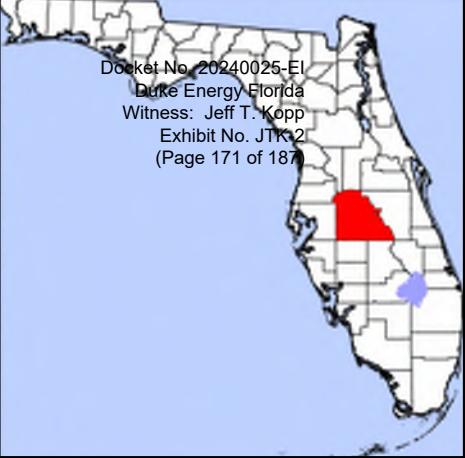
Hamilton Solar
Hamilton County, Florida
Duke Energy Florida



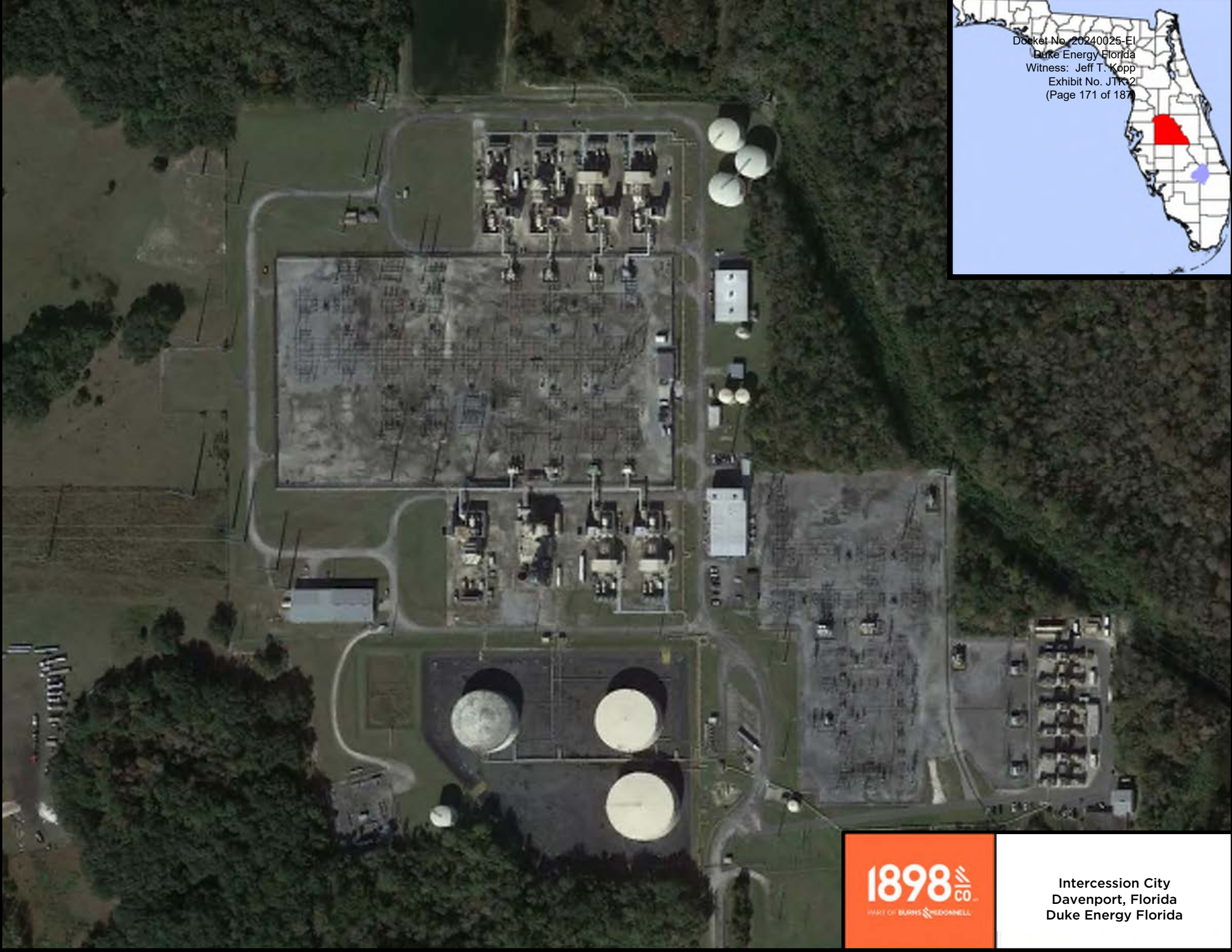
Docket No. 20240025-El
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 170 of 187)



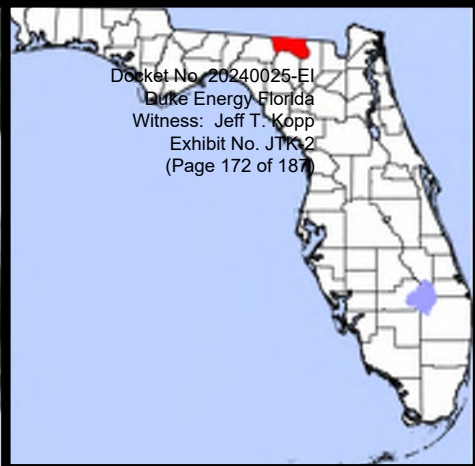
Hines Energy
Fort Meade, Florida
Duke Energy Florida



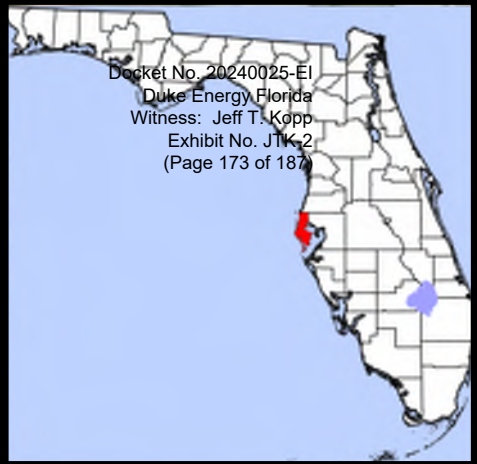
Docket No. 20240025-El
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 171 of 187)



Intercession City
Davenport, Florida
Duke Energy Florida



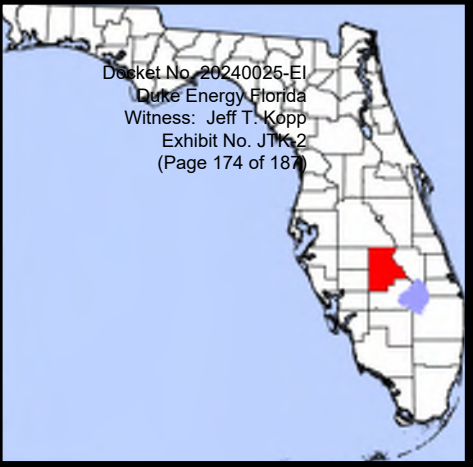
Jennings Energy Storage
Jennings, Florida
Duke Energy Florida



Docket No. 20240025-EI
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 173 of 187)



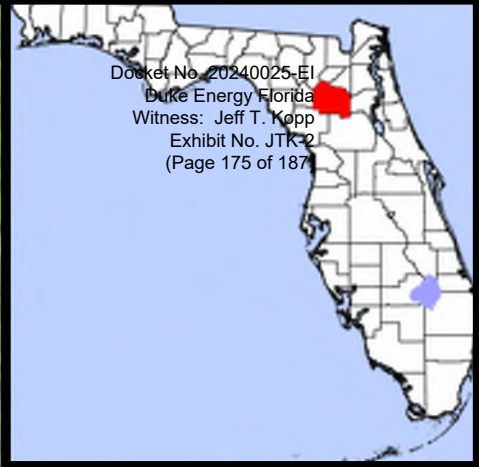
John Hopkins Microgrid
St Petersburg, Florida
Duke Energy Florida



Docket No. 20240026-El
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 174 of 187)



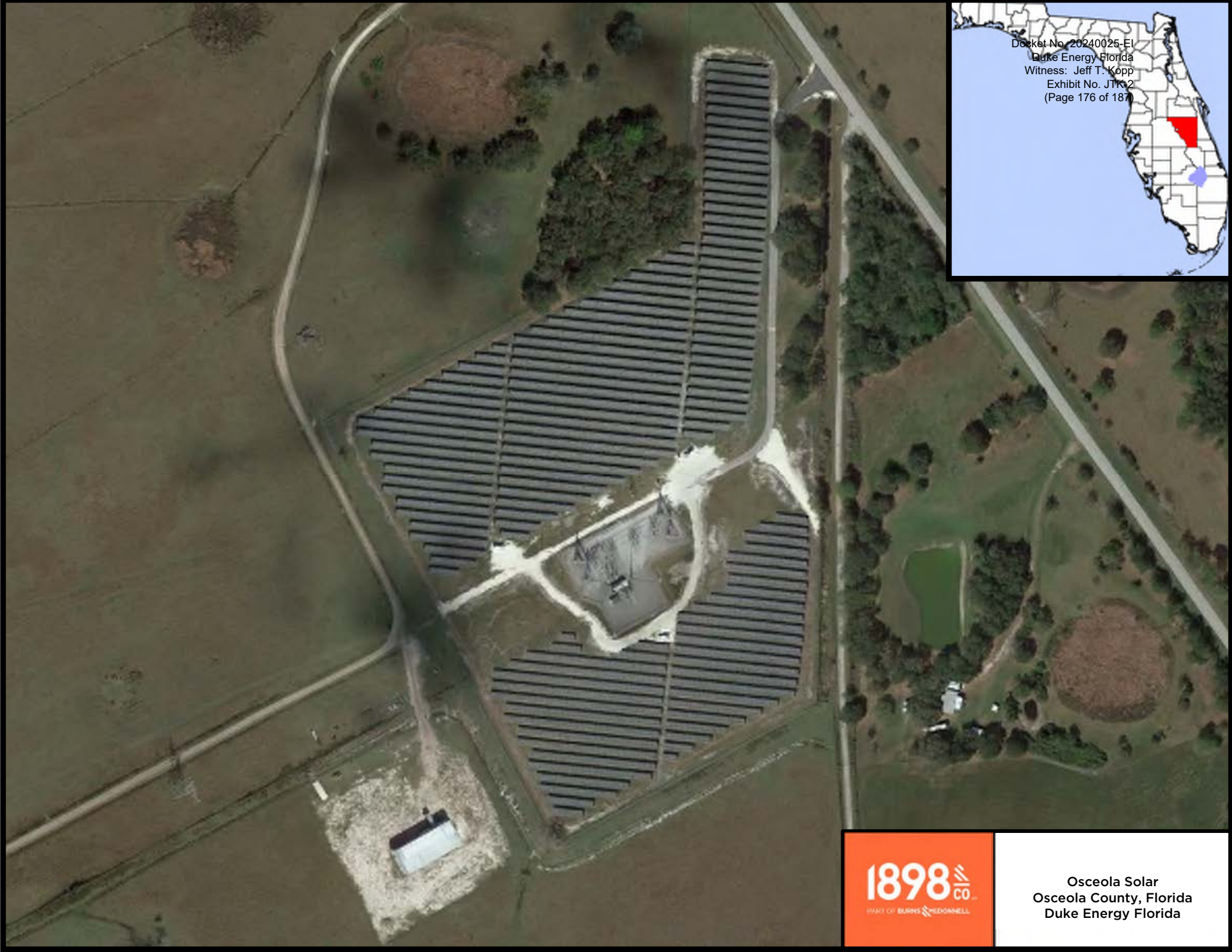
Lake Placid Solar
Highlands County, Florida
Duke Energy Florida



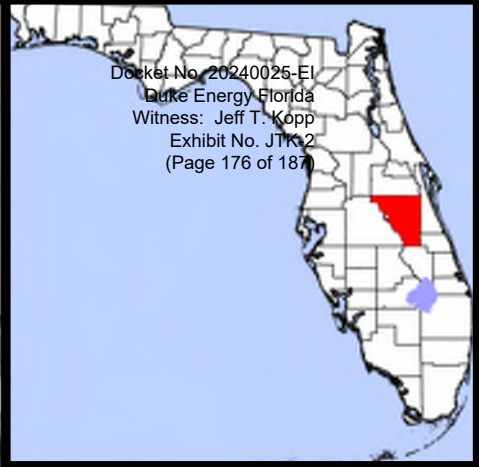
Docket No. 20240025-El
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 175 of 187)



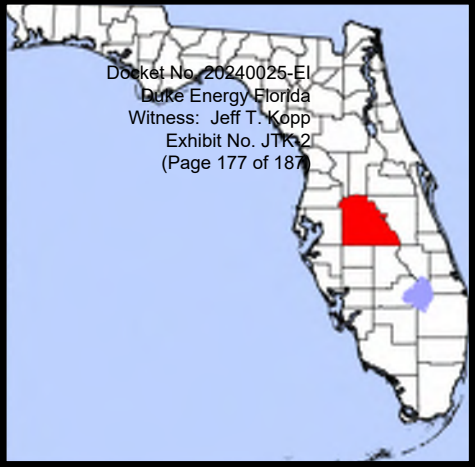
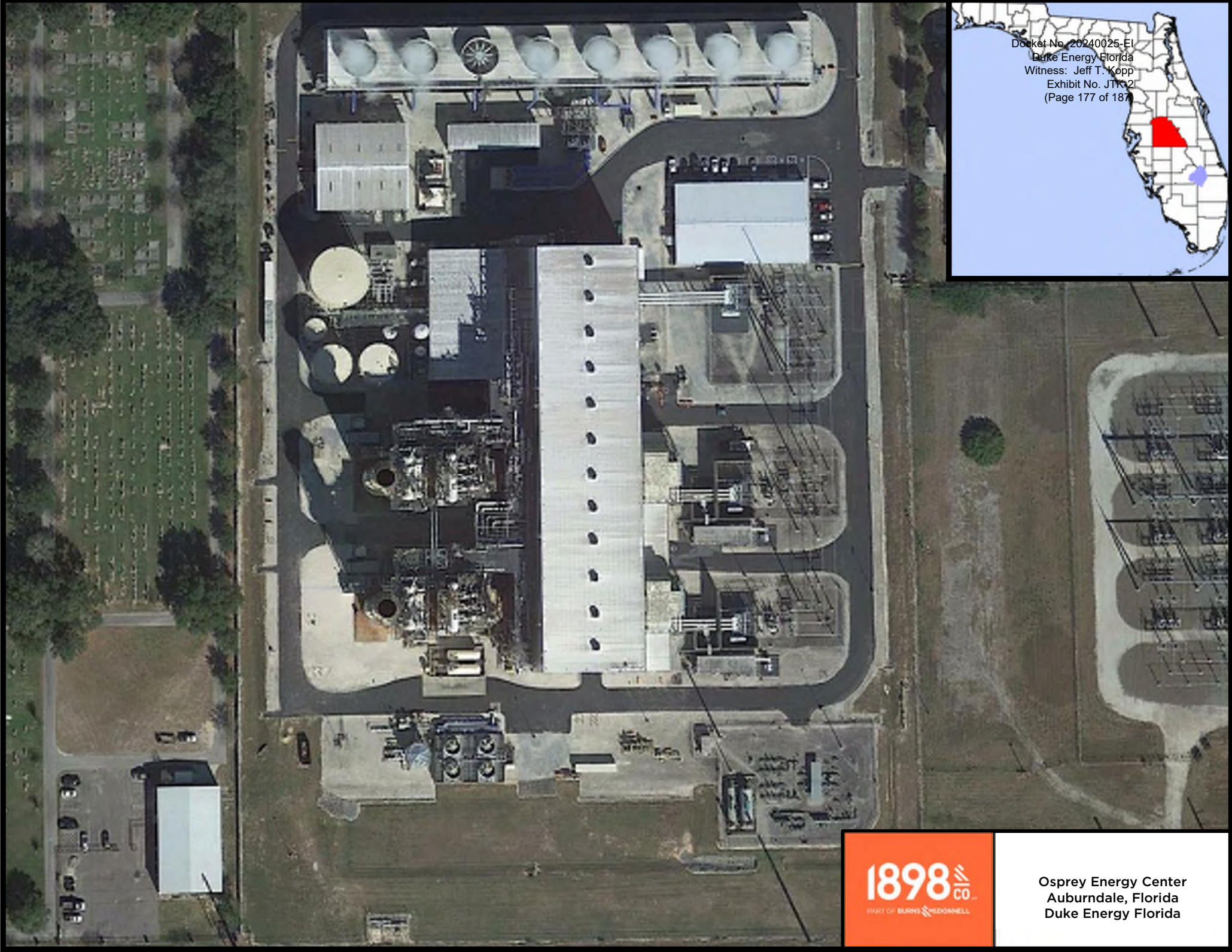
Micanopy Energy Storage
Micanopy, Florida
Duke Energy Florida



Docket No. 20240025-El
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 176 of 187)



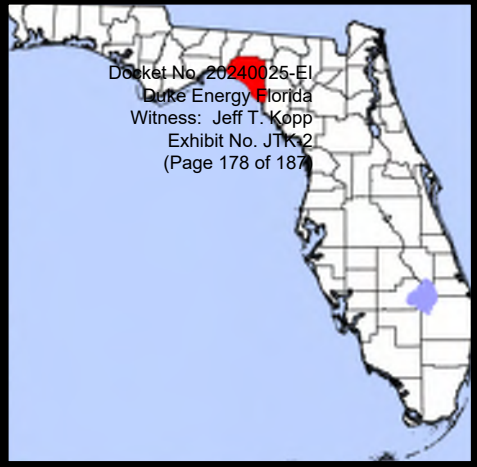
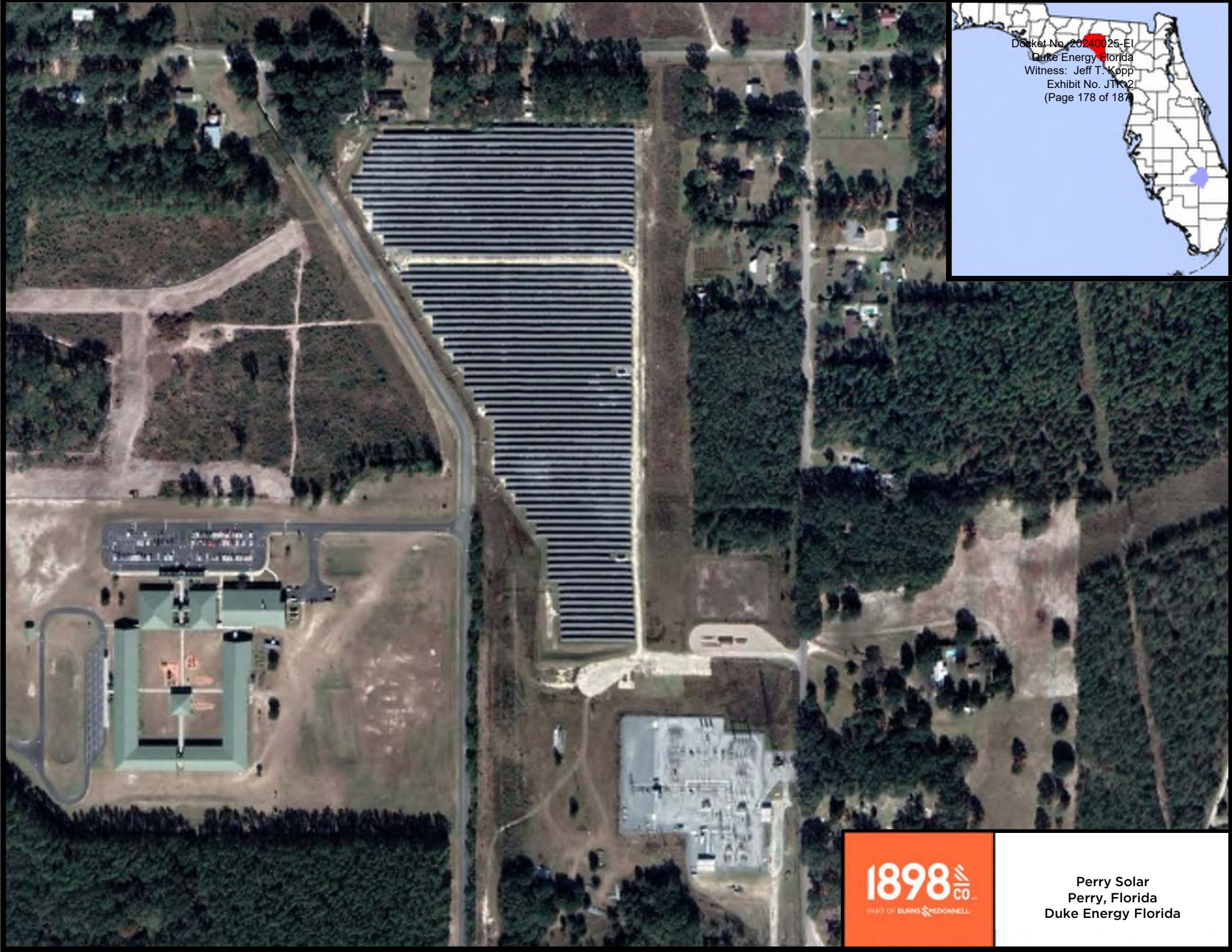
Osceola Solar
Osceola County, Florida
Duke Energy Florida



Docket No. 20240025-El
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 177 of 187)



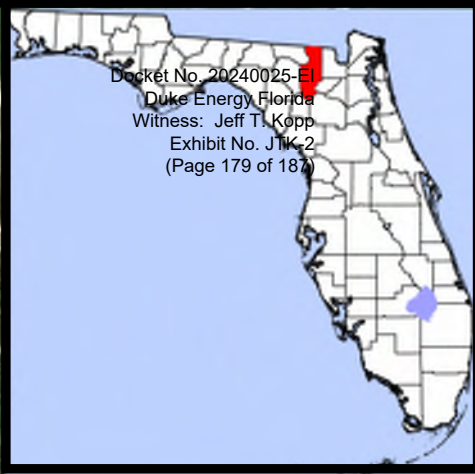
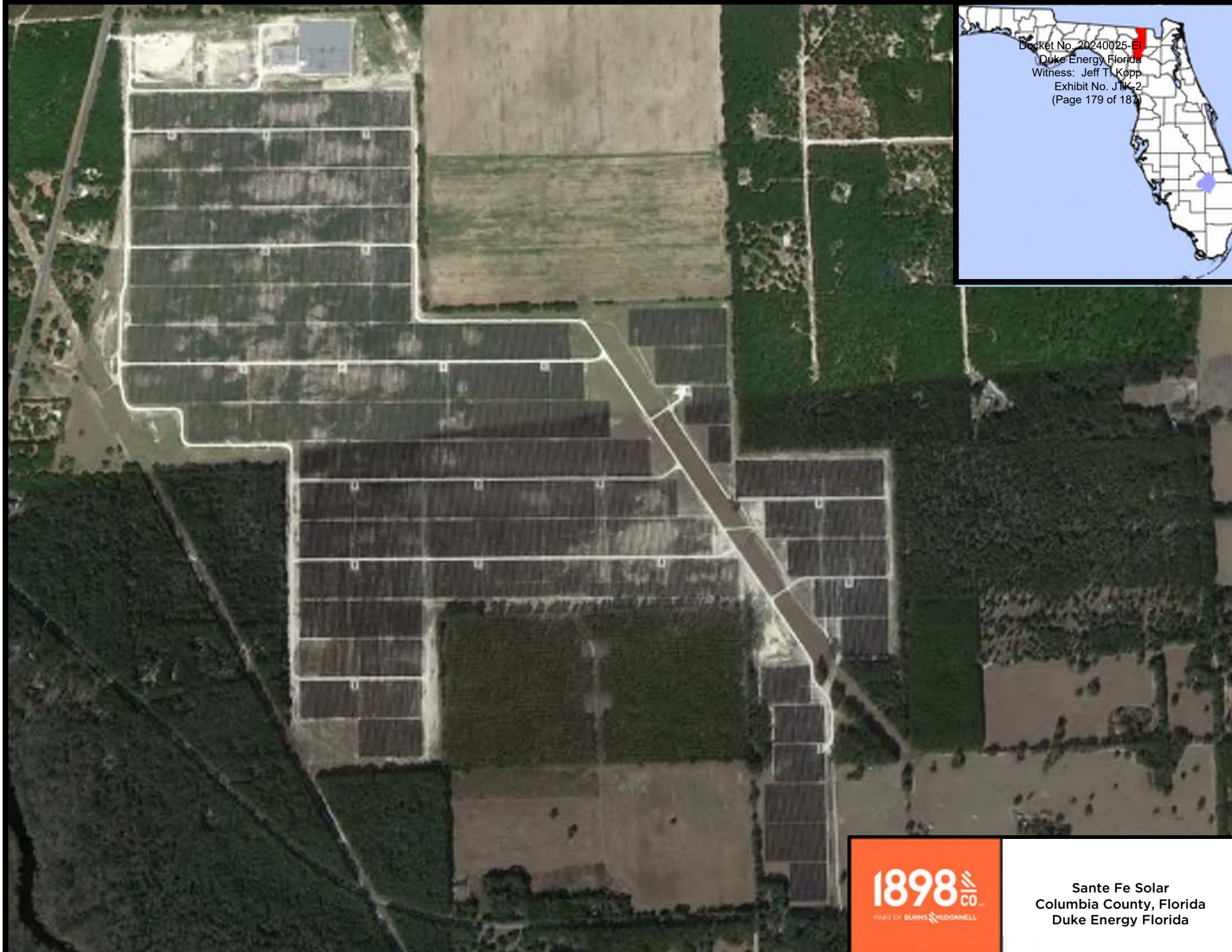
Osprey Energy Center
Auburndale, Florida
Duke Energy Florida



Docket No. 20240025-El
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 178 of 187)



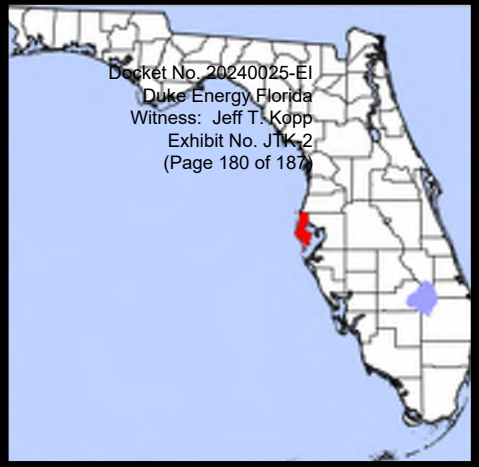
Perry Solar
Perry, Florida
Duke Energy Florida



Docket No. 20240025-El
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 179 of 187)



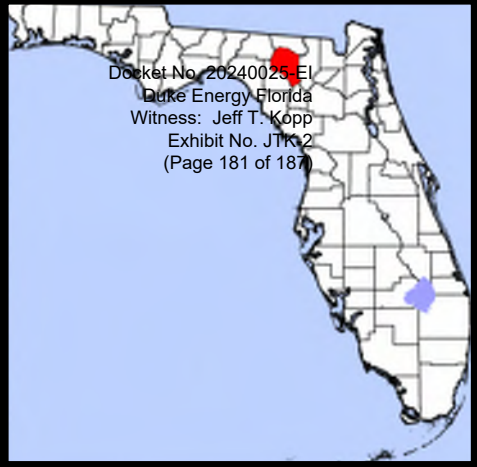
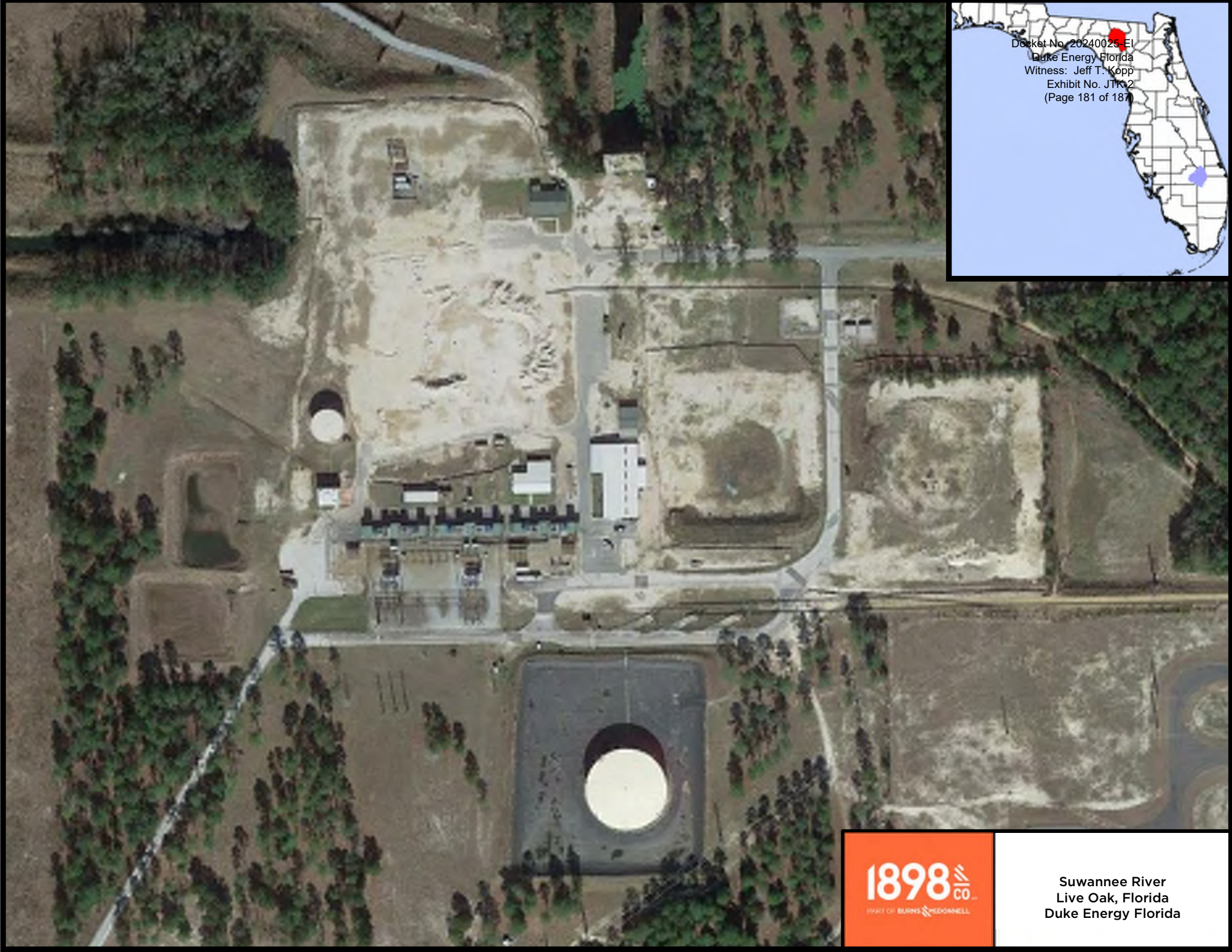
Sante Fe Solar
Columbia County, Florida
Duke Energy Florida



Docket No. 20240025-EI
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 180 of 187)



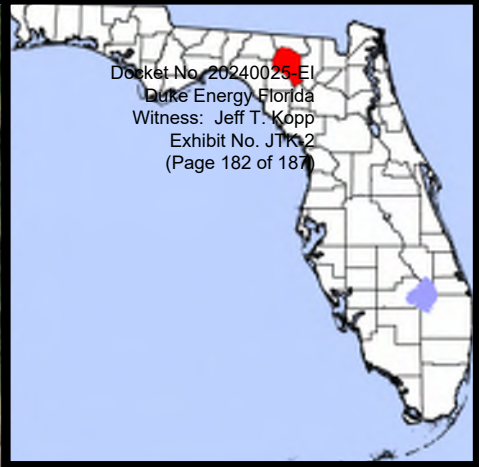
St. Petersburg Pier
St. Petersburg, Florida
Duke Energy Florida



Docket No. 20240025-El
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 181 of 187)



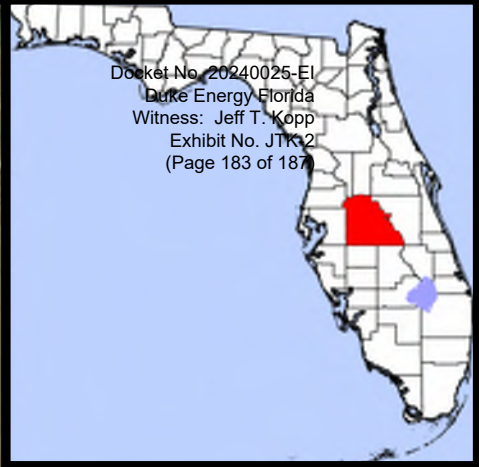
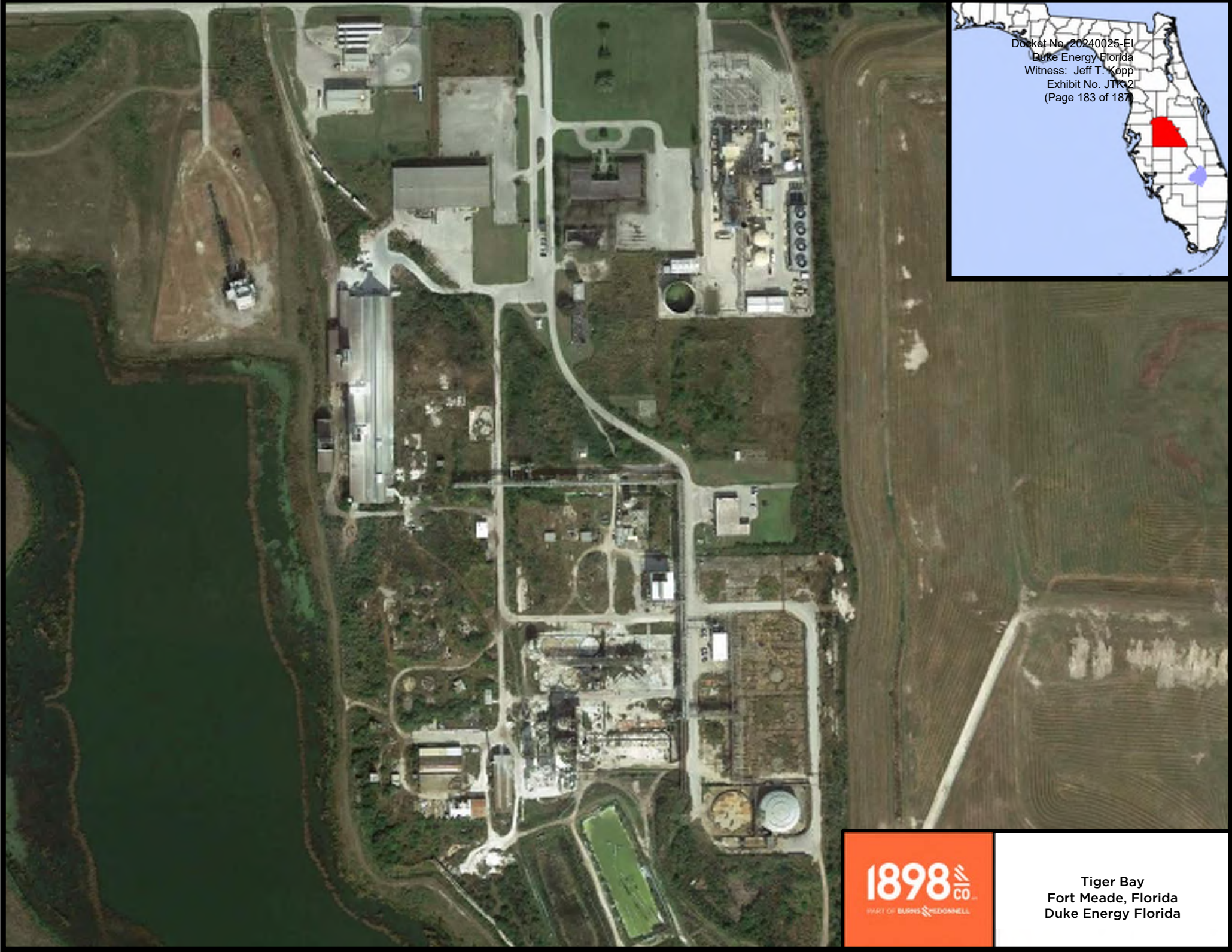
Suwannee River
Live Oak, Florida
Duke Energy Florida



Docket No. 20240025-El
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 182 of 187)



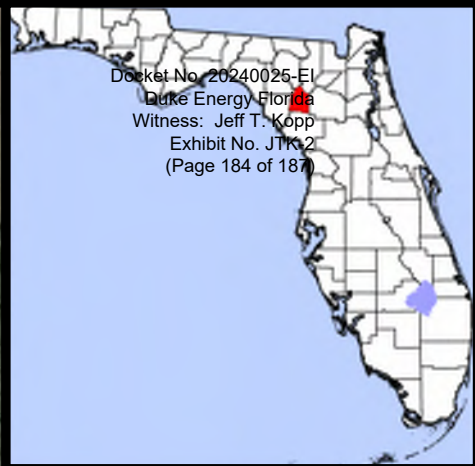
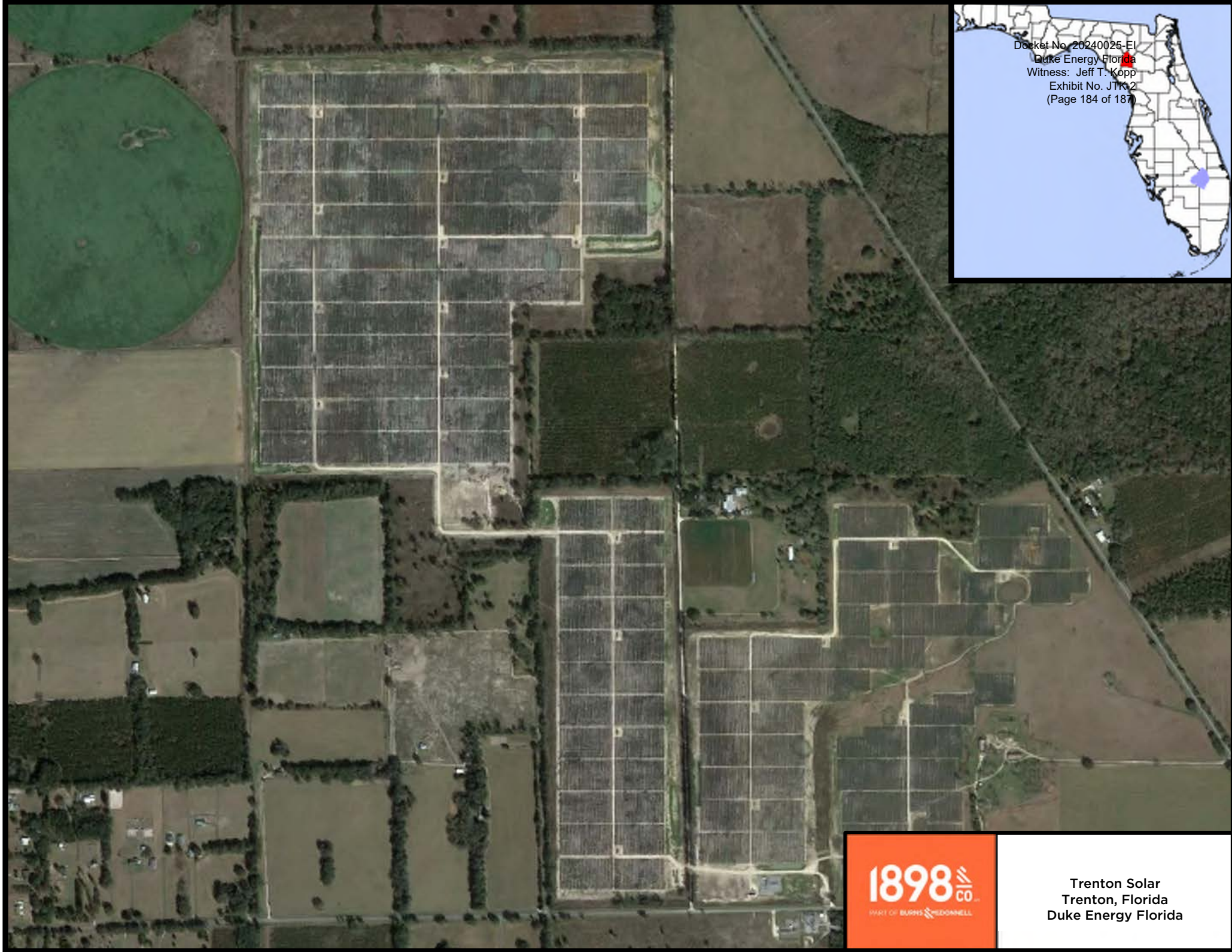
Suwannee River Solar
Live Oak, Florida
Duke Energy Florida



Docket No. 20240025-El
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 183 of 187)



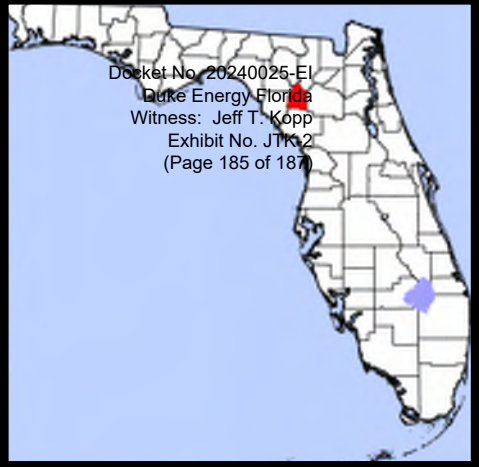
Tiger Bay
Fort Meade, Florida
Duke Energy Florida



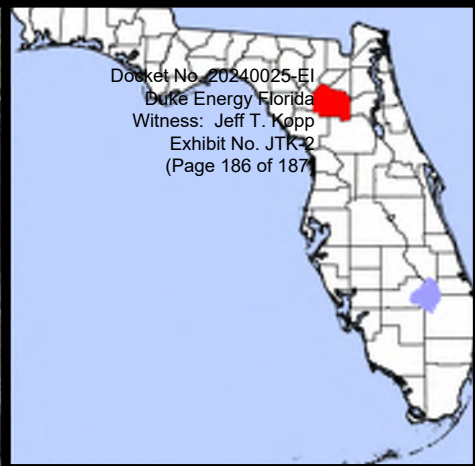
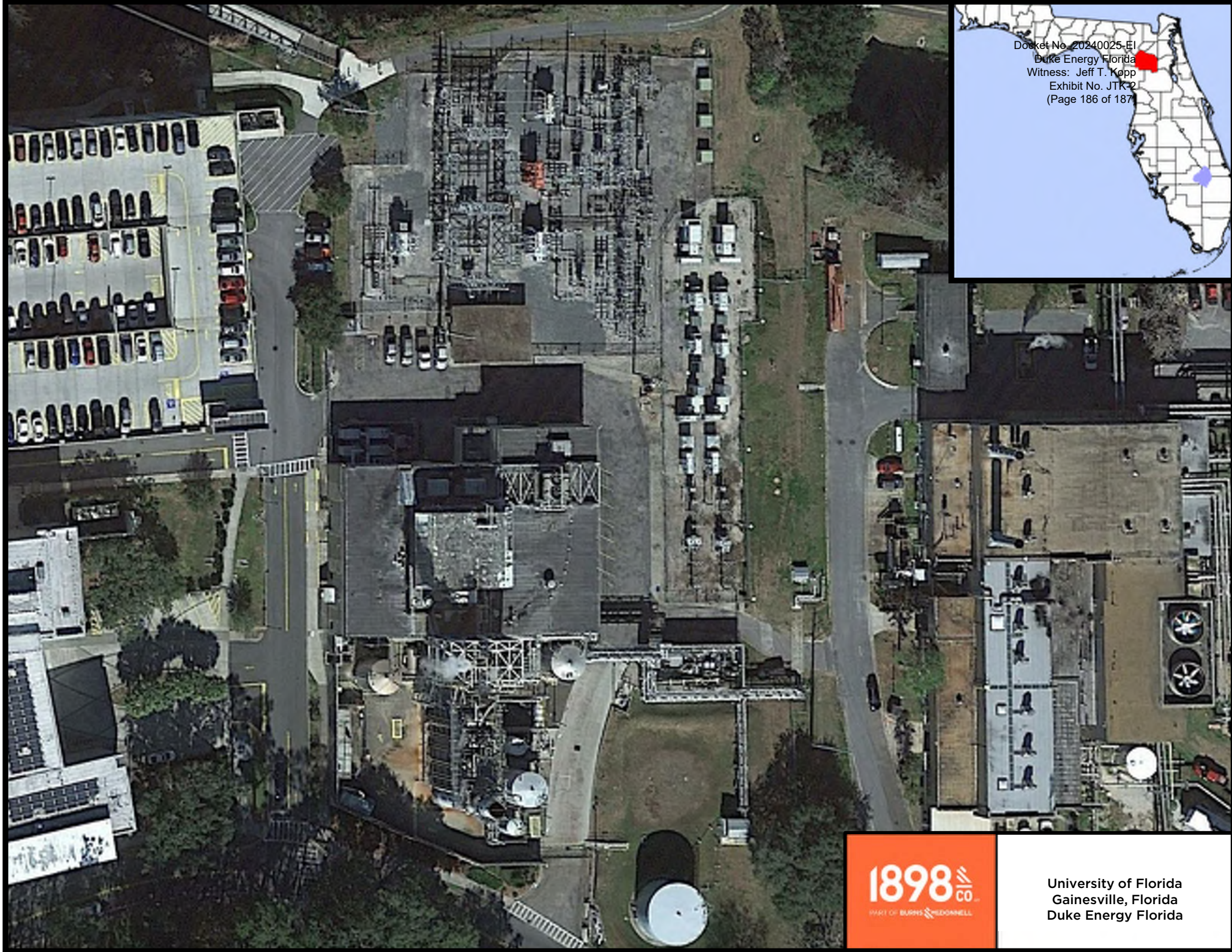
Docket No. 20240025-El
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 184 of 187)



Trenton Solar
Trenton, Florida
Duke Energy Florida



Trenton Storage
Trenton, Florida
Duke Energy Florida



Docket No. 20240025-El
Duke Energy Florida
Witness: Jeff T. Kopp
Exhibit No. JTK-2
(Page 186 of 187)



University of Florida
Gainesville, Florida
Duke Energy Florida



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