



April 29, 2022

Mr. Andrew Maurey, Director
Division of Accounting & Finance
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Dear Mr. Maurey:

As you are aware, FERC replaced its electronic filing format for its reports with a Hypertext Markup Language (HTML) instead of Adobe pdf. The HTML files also do not render correctly in pdf. Therefore, the links to the FERC eLibrary for the 2021 FERC Form No. 1 for both FPL and Gulf will be e-mailed separately.

In addition, enclosed are unbound originals and two copies each of FPL and Gulf's 2021 Diversification Reports. Also enclosed are copies of the NextEra Energy, Inc.'s 2021 Form 10-K as filed with the Securities and Exchange Commission, and NextEra Energy, Inc.'s 2021 Annual Report to Stockholders.

On January 1, 2021, FPL and Gulf legally merged, with FPL as the surviving entity. However, during 2021, FPL and Gulf operated as separate ratemaking entities. Effective January 1, 2022, Gulf no longer exists as a separate ratemaking entity. However, because the information included in the attached reports is relevant to time frames when FPL and Gulf existed as separate ratemaking entities, the documents continue to separately refer to FPL and Gulf with respect to the entity whose information is being submitted.

Sincerely,

A handwritten signature in black ink that reads "Keith Ferguson". The signature is written in a cursive, flowing style.

Keith Ferguson
Controller

Enclosures

From: Roddy, Lisa <Lisa.Roddy@fpl.com>
Sent: Friday, April 29, 2022 3:02 PM
To: Andrew Maurey <AMaurey@PSC.STATE.FL.US>
Cc: Ferguson, Keith <Keith.Ferguson@fpl.com>; Bubriski, Mark <Mark.Bubriski@fpl.com>
Subject: FPL/GULF 2021 FERC Form 1 Annual Report (HTML Links)

Good afternoon, Andrew:

As indicated in our cover letter to our Annual Report filing (see attached), FERC replaced its electronic filing format from PDF to HTML. Please find below the links to the FERC eLibrary for the 2021 FERC Form 1 for both FPL and Gulf.

- [FPL 2021 FERC Form No. 1](#)
- [Gulf Power 2021 FERC Form No. 1](#)

Hard copies of the unbound originals and two (2) copies each of the FPL and Gulf Diversification Report, NextEra Energy's 2021 Form 10-K, and its 2021 Annual Report to Stockholders were submitted to the FPSC this afternoon. Also submitted was a CD containing FPL and former Gulf's Annual Depreciation Status Reports for CY 2021 in Excel format.

Lastly, attached is Gulf's Electric Vehicle Pilot Report in Excel format as required by Order No. PSC-17-0178-S-EI, and is an addendum to its Annual Depreciation Status Report.

Please don't hesitate to call should you have any questions.

Thank you,
Lisa

Lisa Roddy | Regulatory Affairs Analyst

Regulatory & State Governmental Affairs
Florida Power & Light Company
134 W. Jefferson Street
Tallahassee, FL 32301
Lisa.rodny@fpl.com
ofc: 850.521.3948 cell: 850.545.3730

FLORIDA PUBLIC SERVICE COMMISSION SIGNATURE PAGE

I certify that I am the responsible accounting officer of

GULF POWER COMPANY;

That I have examined the following report; that to the best of my knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from January 1, 2021 to December 31, 2021, inclusive.

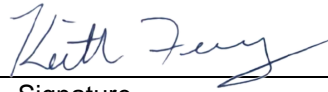
I also certify that all affiliated transfer prices and affiliated cost allocations were determined consistent with the methods reported to this Commission on the appropriate forms included in this report.

I am aware that Section 837.06, Florida Statutes, provides:

Whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082, s. 775.083 or s. 775.084.

April 29, 2022

Date



Signature

Keith Ferguson

Name

Controller

Title

Affiliation of Officers & Directors

Gulf Power Company
For the Year Ended December 31, 2021

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

None due to legal merger with Florida Power & Light Company effective 1/1/2021

Business Contracts with Officers, Directors and Affiliates

Gulf Power Company

For the Year Ended December 31, 2021

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in Part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

Note: * Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
No such contracts, agreements or other business arrangements to report.			
<p>Note: The above listing excludes contributions, payments to educational institutions, hospitals and industry associations and other dues. See pages 454 through 463 for disclosure of diversification activity.</p>			

**Reconciliation of Gross Operating Revenues
Annual Report versus Regulatory Assessment Fee Return**

For the Year Ended December 31, 2021

Company: Gulf Power Company

Line No.	Description	For the current year, reconcile the gross operating revenues as reported on Page 300 of this report with the gross operating revenues as reported on the utility's regulatory assessment fee return. Explain and justify any differences between the reported gross operating revenues in column (h).										
		(b) Gross Operating Revenues per Page 300	(c) Interstate and Sales for Resale Adjustments		(d) Adjusted Intrastate Gross Operating Revenues		(e) Gross Operating Revenues per RAF Return		(f) Interstate and Sales for Resale Adjustments		(g) Adjusted Intrastate Gross Operating Revenues	
1	Total Sales to Ultimate Customers (440-446, 448)	\$ 1,294,847,138	\$ -	\$ 1,294,847,138	\$ -	\$ 1,294,847,138	\$ 1,287,509,229	\$ -	\$ 1,287,509,229	\$ -	\$ 1,287,509,229	\$ 7,337,909
2	Sales for Resale (447)	\$ 131,480,226	\$ 114,909,339	\$ 16,570,887	\$ -	\$ 131,480,226	\$ 131,480,226	\$ 114,909,339	\$ -	\$ 16,570,887	\$ -	
3	Total Sales of Electricity	\$ 1,426,327,364	\$ 114,909,339	\$ 1,311,418,025	\$ -	\$ 1,418,989,455	\$ 1,418,989,455	\$ 114,909,339	\$ -	\$ 1,304,080,116	\$ 7,337,909	
4	Provision for Rate Refunds (449.1)	\$ (286,353)	\$ -	\$ (286,353)	\$ -	\$ (286,353)	\$ (286,353)	\$ -	\$ -	\$ (286,353)	\$ -	
5	Total Net Sales of Electricity	\$ 1,426,041,011	\$ 114,909,339	\$ 1,311,131,672	\$ -	\$ 1,418,703,102	\$ 1,418,703,102	\$ 114,909,339	\$ -	\$ 1,303,793,763	\$ 7,337,909	
6	Total Other Operating Revenues (450-456)	\$ 74,499,561	\$ 4,533,846	\$ 69,965,715	\$ -	\$ 81,837,470	\$ 81,837,470	\$ 4,533,846	\$ -	\$ 77,303,624	\$ (7,337,909)	
7	Other (Specify)											
8												
9												
10	Total Gross Operating Revenues	\$ 1,500,540,572	\$ 119,443,185	\$ 1,381,097,387	\$ -	\$ 1,500,540,572	\$ 1,500,540,572	\$ 119,443,185	\$ -	\$ 1,381,097,387	\$ (0)	

Notes:

- 1 Difference relates to the reclass of retail cost recovery clause unbilled revenues recorded on Gulf Power's books and records after the regulatory
- 6 assessment fee report was filed with the Florida Public Service Commission.

\$ 7,337,909

\$ (7,337,909)

\$ 0

**Analysis of Diversification Activity
Changes in Corporate Structure**

**Gulf Power Company
For the Year Ended December 31, 2021**

None due to legal merger with Florida Power & Light Company effective 1/1/2021

**Gulf Power Company
Corporate Structure
As of December 31, 2021**

None due to legal merger with Florida Power & Light Company effective 1/1/2021.

***Analysis of Diversification Activity
New or Amended Contracts with Affiliated Companies***

***Gulf Power Company
For the Year Ended December 31, 2021***

Provide a synopsis of each new or amended contract, agreement, or arrangement with affiliated companies for the purchase, lease, or sale of land, goods, or services (excluding tariffed items). The synopsis shall include, at a minimum, the terms, price, quantity, amount, and duration of the contracts.

Name of Affiliated Company (a)	Synopsis of Contract (b)
Gulf Power Company and Florida Power & Light Company (FPL) legally merged on 1/1/2021, however, the books and records for each entity were maintained separately during 2021 for regulatory reporting and ratemaking purposes. Except for the insurance coverages listed below, all new and amended contracts, agreements, or arrangements with affiliates for FPL for the year ended 12/31/2021 are reported on page 455 of FPL's 2021 Diversification Report.	
<i>Palms Insurance Company, Limited</i>	Palms Insurance Company, Limited (Palms) provides various lines of insurance coverage to Gulf. Palms provides insurance for Gulf employees' workers' compensation liability up to policy limit of \$5,000,000 per accident or per employee. Premium for the term December 1, 2021 to November 30, 2022 was \$387,136.
<i>Palms Insurance Company, Limited</i>	Palms insures the Gulf fleet vehicles for third-party auto liability up to \$5,000,000 for any one occurrence, inclusive of defense costs and insured's self-retention is \$250,000 for any one occurrence, inclusive of defense costs. Prior policy term was January 1, 2021 to December 1, 2021 with a premium of \$122,854. Current policy term December 1, 2021 to November 30, 2022 is \$705,205.
<i>Palms Insurance Company, Limited</i>	Palms writes a Property All-Risk coverage, which includes "all risks" of direct physical loss or damage including boiler explosion, mechanical and electrical breakdown, flood, earth movement, wind (named storm) all as more fully defined herein the policy document. The coverage has a liability of \$100,000,000 per occurrence in excess of a \$25,000,000 deductible. Premium for the term June 1, 2021 to May 31, 2022 is \$1,677,083.
<i>Palms Insurance Company, Limited</i>	Palms writes a builder's risk line for various projects under construction. The stand alone builder's all risk coverage has a 50% or \$100,000,000 liability up to \$200,000,000 per occurrence in excess of policy deductibles and 50% of sublimits. Premium for the term June 1, 2021 to June 1, 2022 is \$0 as no projects were enrolled under this policy in 2021.
<i>Palms Insurance Company, Limited</i>	Excess Liability Insurance was issued by Associated Electric & Gas Insurance Services (AEGIS) effective December 1, 2020. Palms has a 35% quota share of the \$50,000,000 liability per occurrence and \$70,000,000 per aggregate excess of the liability layer. Premium for the term December 1, 2021 to December 1, 2022 is \$187,940. Palms has a Limit of Liability each Occurrence: \$60,000,000 excess of \$200,000,000 for Gulf. Premium for the term December 1, 2021 to November 30, 2022 is \$79,776.
<i>Palms Insurance Company, Limited</i>	Directors and Officers Liability Insurance was issued by Associated Electric & Gas Insurance Services (AEGIS) effective March 31, 2021. Palms has a \$100,000,000 per aggregate excess of the \$250,000,000 liability layer. Premium for the term March 31, 2021 to March 31, 2022 is \$36,817.
<i>Palms Insurance Company, Limited</i>	Palms writes a Crime and Fidelity coverage, which includes loss of assets, loss of client assets, personal identity event expenses, credit card forgery, and loss of employs benefit plan assets, all as more fully defined herein the policy document. The coverage has a liability of \$55,000,000 per occurrence in excess of a \$1,000,000 deductible. Premium for the term March 31, 2021 to March 31, 2022 is \$13,309.
<i>Palms Insurance Company, Limited</i>	Fiduciary Liability Insurance issued by Palms, includes managed care services, voluntary compliance settlements, and covered penalties, all as more fully defined herein the policy document. The coverage has a liability of \$60,000,000 per occurrence in excess of a \$5,000,000 deductible. Premium for the term March 31, 2021 to March 31, 2022 is \$25,807.

ANALYSIS OF DIVERSIFICATION ACTIVITY
Individual Affiliated Transactions in Excess of \$500,000

GULF POWER COMPANY
For the Year Ended December 31, 2021

Provide information regarding individual affiliated transactions in excess of \$500,000. Recurring monthly affiliated transactions which exceed \$500,000 per month should be reported annually in the aggregate. However, each land or property sales transaction even though similar sales recur, should be reported as a "non-recurring" item for the period in which it occurs.

Line No.	Name of Affiliate (a)	Description of Transaction (b)	Dollar Amount (c)
1	Florida Power & Light Company	Natural Gas Purchases	242,013,260
2	Florida Power & Light Company	Natural Gas Sales	13,165,357
3	Florida Power & Light Company	Solar Project Support Provided to Affiliate	2,645,604
4	Florida Power & Light Company	Engineering & Construction Support Provided by Affiliate	540,716
5	Florida Power & Light Company	Coal Inventory Transfer from Affiliate	507,847
6	Florida Power & Light Company	Corporate Services Charges to Capital Overhead Pool	553,413
7	Florida Power & Light Company	Corporate Services Charges from Affiliate	15,256,661
8	Florida Power & Light Company	Reimburse Affiliate for Insurance Premiums	2,226,535
9	Florida Power & Light Company	Customer Service Support Provided by Affiliate	761,328
10	Florida Power & Light Company	Human Resources Services Provided by Affiliate	746,847
11	Florida Power & Light Company	Information Technology Services Provided by Affiliate	9,248,926
12	Florida Power & Light Company	Power Delivery Capital Support Provided by Affiliate	1,200,000
13	Florida Power & Light Company	Storm Support Provided by Affiliate	942,105
14	Florida Power & Light Company	Reimbursement to Affiliate for Gross Receipts Taxes Paid	31,104,141
15	Florida Power & Light Company	Reimbursement to Affiliate for Sales Taxes Paid	23,180,815
16	Florida Power & Light Company	Reimbursement to Affiliate for Use Taxes Paid	11,918,997
17	Florida Power & Light Company	Human Resources Support Provided to Affiliate - Post Retirement Benefits	3,170,030
18	NextEra Energy, Inc.	Compensation, Deferred Comp, Incentives, Stock Awards, RSA Amortization, Pension & Other Employee Benefits Plans	1,410,578
19	NextEra Energy, Inc.	Equity Contribution	35,000,000
20	NextEra Energy, Inc.	Federal Tax Payments	22,114,240
21	NextEra Energy, Inc.	Federal Tax Distributions	22,904,073
22	NextEra Energy, Inc.	State Tax Payments	1,094,811
23	NextEra Energy, Inc.	Federal Tax Accrual	16,503,375
24	NextEra Energy, Inc.	State Tax Accrual	4,295,542
25	NextEra Energy, Inc.	Dividend Distribution	200,000,000
26	Palms Insurance Company, Limited	Hurricane Cost Reimbursement	22,328,023
27			
28			
29			
30	General Comments:		
31	Items exclude payments of cash collected on behalf of Affiliates.		
32			

ANALYSIS OF DIVERSIFICATION ACTIVITY
Summary of Affiliated Transfers and Cost Allocations

GULF POWER COMPANY
For the Year Ended December 31, 2021

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved. (a) Enter name of affiliate. (b) Give description of type of service, or name the product involved. (c) Enter contract or agreement effective dates. (d) Enter the letter "p" if the service or product is purchased by the Respondent; "s" if the service or product is sold by the Respondent. (e) Enter utility account number in which charges are recorded. (f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.					
Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"P" or "S" (d)	Account Number (e)	Dollar Amount (f)
700 Universe, LLC	Transfer of Customer Service Costs		P	903	167,488
700 Universe, LLC	Transfer of Information Technology Costs		P	903	187,357
700 Universe, LLC	Transfer of Information Technology Costs		P	101, 107	340,243
700 Universe, LLC	Reimburse Affiliate for Project Costs		P	101, 107	7,449
Cap Ridge Wind III LLC	Sale of Asset/Inventory		S	146	6,143
Cool Springs Solar LLC	Power Generation Capital Support		S	146	54,072
Cool Springs Solar LLC	Solar Project support		S	101, 107	12,573
Fish Springs Ranch Solar LLC	Solar Project Support		S	101, 107	195,360
Florida Power & Light Company	Transfer of Employee Incentives		S	920	124,700
Florida Power & Light Company	Transfer of Employee Incentives		P	920	37,139
Florida Power & Light Company	2021 Rate Case Support		S	146	28,903
Florida Power & Light Company	2021 Rate Case Support		P	186	172,788
Florida Power & Light Company	Charges to Benefits Overhead Pools		P	Various	280,113
Florida Power & Light Company	Corporate Services Charges to Capital Overhead Pool		P	Various	75,895
Florida Power & Light Company	Corporate Facilities Capital Support		P	101, 107	3,351
Florida Power & Light Company	Corporate Finance Services		P	408.1	96,963
Florida Power & Light Company	Corporate Finance Services		P	921	156,157
Florida Power & Light Company	Corporate Finance Services		P	923	2,229,684
Florida Power & Light Company	Corporate Finance Services		P	925	8,369
Florida Power & Light Company	Corporate Finance Services		P	926	44,212
Florida Power & Light Company	Corporate Finance Services		P	930.2	47
Florida Power & Light Company	Corporate Finance Services		P	101, 107	831,061
Florida Power & Light Company	Corporate Real Estate Services		S	146	296,660
Florida Power & Light Company	Corporate Security Capital Support		P	101, 107	41,206
Florida Power & Light Company	Corporate Support		P	923	3,000
Florida Power & Light Company	Customer Service Capital Overhead Support		P	Various	318,473
Florida Power & Light Company	Customer Service Capital Support		P	107	491,551
Florida Power & Light Company	Customer Service Support		S	146	493,504
Florida Power & Light Company	Customer Service Support		P	416	188,411
Florida Power & Light Company	Customer Service Support		P	585	5,213
Florida Power & Light Company	Customer Service Support		P	586	6,000
Florida Power & Light Company	Customer Service Support		P	903	1,597,087
Florida Power & Light Company	Customer Service Support		P	904	1,139,302
Florida Power & Light Company	Customer Service Support		P	905	1,014,564

ANALYSIS OF DIVERSIFICATION ACTIVITY
Summary of Affiliated Transfers and Cost Allocations

GULF POWER COMPANY
For the Year Ended December 31, 2021

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	"P" or "S" (d)	Account Number (e)	Dollar Amount (f)
Florida Power & Light Company	Customer Service Support		P	907	41,143
Florida Power & Light Company	Customer Service Support		P	908	135,307
Florida Power & Light Company	Customer Service Support		P	912	14,042
Florida Power & Light Company	Energy Marketing & Trading Services		P	408.1	4,213
Florida Power & Light Company	Energy Marketing & Trading Services		P	921	3,986
Florida Power & Light Company	Energy Marketing & Trading Services		P	923	81,139
Florida Power & Light Company	Energy Marketing & Trading Services		P	925	353
Florida Power & Light Company	Energy Marketing & Trading Services		P	926	1,869
Florida Power & Light Company	Engineering & Construction Capital Support		P	107	4,358,289
Florida Power & Light Company	Engineering & Construction Capital Support		S	146	16,929
Florida Power & Light Company	Engineering & Constructions Services		P	101, 107	795,924
Florida Power & Light Company	Environmental Services		P	921	304
Florida Power & Light Company	Environmental Services		P	923	14,290
Florida Power & Light Company	Executive Support		P	408.1	2,109
Florida Power & Light Company	Executive Support		P	921	2,718
Florida Power & Light Company	Executive Support		P	923	45,674
Florida Power & Light Company	Executive Support		P	925	202
Florida Power & Light Company	Executive Support		P	926	1,328
Florida Power & Light Company	Fleet Services Charged to Overhead Pool		P	Various	40,993
Florida Power & Light Company	General Counsel Services		P	408.1	9,870
Florida Power & Light Company	General Counsel Services		P	921	927
Florida Power & Light Company	General Counsel Services		P	923	199,592
Florida Power & Light Company	General Counsel Services		P	925	865
Florida Power & Light Company	General Counsel Services		P	926	4,560
Florida Power & Light Company	Human Resources Services		P	408.1	6,242
Florida Power & Light Company	Human Resources Services		P	921	27,314
Florida Power & Light Company	Human Resources Services		P	923	650,484
Florida Power & Light Company	Human Resources Services		P	925	537
Florida Power & Light Company	Human Resources Services		P	926	2,760
Florida Power & Light Company	Human Resources Services		P	930.2	22
Florida Power & Light Company	Human Resources Services		P	146	8,623
Florida Power & Light Company	Human Resources Services		S	146	199,972
Florida Power & Light Company	Information Technology Services		S	146	176,185
Florida Power & Light Company	Information Technology Services		P	101, 107	1,294
Florida Power & Light Company	Information Technology Support		P	408.1	14,823
Florida Power & Light Company	Information Technology Support		P	507	145,994
Florida Power & Light Company	Information Technology Support		P	580	100,177
Florida Power & Light Company	Information Technology Support		P	580	46,891
Florida Power & Light Company	Information Technology Support		P	903	670,221
Florida Power & Light Company	Information Technology Support		P	921	120,024
Florida Power & Light Company	Information Technology Support		P	923	1,277,297

ANALYSIS OF DIVERSIFICATION ACTIVITY
Summary of Affiliated Transfers and Cost Allocations

GULF POWER COMPANY
For the Year Ended December 31, 2021

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	"P" or "S"		
			"S" (d)	Account Number (e)	Dollar Amount (f)
Florida Power & Light Company	Information Technology Support		P	925	1,248
Florida Power & Light Company	Information Technology Support		P	926	7,089
Florida Power & Light Company	Information Technology Support		P	101, 107	12,261,030
Florida Power & Light Company	Internal Audit Support		P	408.1	7,628
Florida Power & Light Company	Internal Audit Support		P	921	575
Florida Power & Light Company	Internal Audit Support		P	923	167,817
Florida Power & Light Company	Internal Audit Support		P	925	650
Florida Power & Light Company	Internal Audit Support		P	926	3,378
Florida Power & Light Company	Internal Audit Support		P	930.2	4,390
Florida Power & Light Company	Marketing & Communications Services		S	146	13,952
Florida Power & Light Company	Marketing & Communications Services		P	408.1	5,494
Florida Power & Light Company	Marketing & Communications Services		P	426.5	3,312
Florida Power & Light Company	Marketing & Communications Services		P	921	4,883
Florida Power & Light Company	Marketing & Communications Services		P	923	266,475
Florida Power & Light Company	Marketing & Communications Services		P	925	456
Florida Power & Light Company	Marketing & Communications Services		P	926	2,640
Florida Power & Light Company	Marketing & Communications Services		P	930.2	250
Florida Power & Light Company	Merger Integration Activities		P	232	1,981
Florida Power & Light Company	Merger Integration Activities		P	426.5	23,451
Florida Power & Light Company	Merger Integration Activities		S	920	370,556
Florida Power & Light Company	Merger Integration Activities		P	920	146,001
Florida Power & Light Company	Merger Integration Activities		S	921	5,488
Florida Power & Light Company	Merger Integration Activities		P	921	1,375
Florida Power & Light Company	Merger Integration Activities		S	923	108,788
Florida Power & Light Company	Merger Integration Activities		P	923	89,898
Florida Power & Light Company	Merger Integration Activities		S	146	28,183
Florida Power & Light Company	Natural Gas Purchases		P	501	11,968
Florida Power & Light Company	Power Delivery Capital Support		P	101, 107	306,922
Florida Power & Light Company	Power Delivery Services Provided		S	146	114,632
Florida Power & Light Company	Power Delivery Support		P	174	94,652
Florida Power & Light Company	Power Delivery Support		P	556	163,773
Florida Power & Light Company	Power Delivery Support		P	560	73,570
Florida Power & Light Company	Power Delivery Support		P	561.2	2,700
Florida Power & Light Company	Power Delivery Support		P	568	30,028
Florida Power & Light Company	Power Delivery Support		P	580	8,635
Florida Power & Light Company	Power Delivery Support		P	583	117
Florida Power & Light Company	Power Delivery Support		P	588	129,326
Florida Power & Light Company	Power Delivery Support		P	590	2,079
Florida Power & Light Company	Power Delivery Support		P	593	23,932
Florida Power & Light Company	Power Delivery Support		P	594	234

ANALYSIS OF DIVERSIFICATION ACTIVITY
Summary of Affiliated Transfers and Cost Allocations

GULF POWER COMPANY
For the Year Ended December 31, 2021

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	"P" or "S" (d)			Dollar Amount (f)
			"P" or "S"	Account Number (e)		
Florida Power & Light Company	Power Delivery Support		P	596	117	
Florida Power & Light Company	Power Delivery Support		P	101, 107	72,648	
Florida Power & Light Company	Power Delivery Support Charged to Capital Overhead Pool		P	Various	1,234,873	
Florida Power & Light Company	Power Generation Capital Support		P	101, 107	1,457,660	
Florida Power & Light Company	Power Generation Services Provided		S	146	53,593	
Florida Power & Light Company	Power Generation Support		P	502	18,300	
Florida Power & Light Company	Power Generation Support		P	506	284,491	
Florida Power & Light Company	Power Generation Support		P	510	80	
Florida Power & Light Company	Power Generation Support		P	511	875	
Florida Power & Light Company	Power Generation Support		P	512	39,553	
Florida Power & Light Company	Power Generation Support		P	513	153,087	
Florida Power & Light Company	Power Generation Support		P	514	106,954	
Florida Power & Light Company	Power Generation Support		P	546	1,891	
Florida Power & Light Company	Power Generation Support		P	549	72,779	
Florida Power & Light Company	Power Generation Support		P	553	30,947	
Florida Power & Light Company	Power Generation Support		P	554	18,921	
Florida Power & Light Company	Purchases of Assets/Inventory		P	Various	1,389,233	
Florida Power & Light Company	Regulatory & Cost Recovery Services		P	923	17,441	
Florida Power & Light Company	Regulatory & Cost Recovery Services		P	928	5,533	
Florida Power & Light Company	Regulatory & State Government Affairs Support		S	146	72,031	
Florida Power & Light Company	Reimburse Affiliate for Insurance Premiums		P	165	22,409	
Florida Power & Light Company	Reimburse Affiliate for Project Costs		P	923	2,000	
Florida Power & Light Company	Reimburse Affiliate for Project Costs		P	101, 107	205,357	
Florida Power & Light Company	Reimbursement for Employee Expenses		S	146	1,347	
Florida Power & Light Company	Sale of Asset/Inventory		S	146	53,964	
Florida Power & Light Company	Sale of Natural Gas		S	501	50,878	
Florida Power & Light Company	Solar Development Support		S	146	337,793	
Florida Power & Light Company	Solar Development Support		P	183	1,006,116	
Florida Power & Light Company	Solar Development Support		P	408.1	3,317	
Florida Power & Light Company	Solar Development Support		P	923	66,664	
Florida Power & Light Company	Solar Development Support		P	925	278	
Florida Power & Light Company	Solar Development Support		P	926	899	
Florida Power & Light Company	Solar project support		S	146	442,189	
Florida Power & Light Company	Space & Furniture Charges		P	931	79,824	
Florida Power & Light Company	Storm Support		S	146	134,742	
Florida Power & Light Company	Storm Support		P	186	1,590,808	

ANALYSIS OF DIVERSIFICATION ACTIVITY
Summary of Affiliated Transfers and Cost Allocations

GULF POWER COMPANY
For the Year Ended December 31, 2021

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	"P" or "S" (d)			Dollar Amount (f)
			"P" or "S"	Account Number (e)		
Florida Power & Light Company	Supply Chain Services		P	408.1	6,214	
Florida Power & Light Company	Supply Chain Services		P	921	1,989	
Florida Power & Light Company	Supply Chain Services		P	923	120,209	
Florida Power & Light Company	Supply Chain Services		P	925	528	
Florida Power & Light Company	Supply Chain Services		P	926	2,762	
Florida Power & Light Company	Supply Chain Services		S	146	401,977	
Florida Power & Light Company	Supply Chain Services Charged to Stores Pool		P	Various	458,706	
Florida Power & Light Company	Transfer of Solar Project Expenses		S	183	53,848	
Florida Power & Light Company	Transfer Option Payment		S	183	40,000	
FPL Energy Services, Inc.	Customer Service Support		P	416	169,583	
FPL Energy Services, Inc.	Customer Service Support		P	908	14,267	
FPL Energy Services, Inc.	Home Warranty Activities		P	415	(54,645)	
FPL Energy Services, Inc.	Purchases of Assets/Inventory		P	Various	151,000	
FPL Energy Services, Inc.	Storm Support		P	186	1,974	
FPL Energy Wyman LLC	Human Resources Services		S	146	29,840	
King Mountain Upton Wind LLC	Sale of Asset/Inventory		S	146	6,319	
NextCity Networks LLC	Engineering & Construction Services		P	107	20,000	
NextEra Energy Duane Arnold LLC	Human Resources Services		S	146	2,718	
NextEra Energy Marketing LLC	Storm Support		P	186	306	
NextEra Energy Pipeline Services LLC	Power Generation Support		P	501	162,625	
NextEra Energy Point Beach LLC	Human Resources Services		S	146	28,821	
NextEra Energy Project Management LLC	Transfer of Employee Incentives		P	920	9,957	
NextEra Energy Project Management LLC	Corporate Finance Services		P	921	98	
NextEra Energy Project Management LLC	Corporate Finance Services		P	923	17,727	
NextEra Energy Project Management LLC	General Counsel Services		P	923	2,686	
NextEra Energy Project Management LLC	Human Resources Services Provided		S	146	47,288	
NextEra Energy Resources LLC	Corporate Finance Services		P	921	565	
NextEra Energy Resources LLC	Corporate Finance Services		P	923	352,581	
NextEra Energy Resources LLC	Corporate Finance Services		P	930.2	302	
NextEra Energy Resources LLC	Corporate Finance Services		P	935	143	
NextEra Energy Resources LLC	Corporate Finance Support		P	107	2,055	
NextEra Energy Resources LLC	Corporate Security Capital Services		P	101, 107	190	
NextEra Energy Resources LLC	Engineering & Construction Services		P	107	824,010	
NextEra Energy Resources LLC	Executive Support		P	921	349	
NextEra Energy Resources LLC	Executive Support		P	923	710	
NextEra Energy Resources LLC	General Counsel Services		P	923	3,167	
NextEra Energy Resources LLC	Human Resources Services		S	146	4,429	
NextEra Energy Resources LLC	Human Resources Services		P	921	13,948	

ANALYSIS OF DIVERSIFICATION ACTIVITY
Summary of Affiliated Transfers and Cost Allocations

GULF POWER COMPANY
For the Year Ended December 31, 2021

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	"P" or "S"		
			"S" (d)	Account Number (e)	Dollar Amount (f)
NextEra Energy Resources LLC	Human Resources Services		P	923	73,053
NextEra Energy Resources LLC	Information Technology Capital Support		P	101, 107	18,573
NextEra Energy Resources LLC	Information Technology Support		P	903	38,873
NextEra Energy Resources LLC	Information Technology Support		P	921	4,619
NextEra Energy Resources LLC	Information Technology Support		P	923	23,917
NextEra Energy Resources LLC	Information Technology Support		P	101, 107	406,585
NextEra Energy Resources LLC	Power Delivery Capital Support		P	101, 107	12,386
NextEra Energy Resources LLC	Power Delivery Support		P	174	14,965
NextEra Energy Resources LLC	Power Delivery Support		P	580	890
NextEra Energy Resources LLC	Power Delivery Support		P	590	1,507
NextEra Energy Resources LLC	Power Generation Capital Support		P	101, 107	137,306
NextEra Energy Resources LLC	Power Generation Support		P	183	7,233
NextEra Energy Resources LLC	Power Generation Support		P	506	32,815
NextEra Energy Resources LLC	Power Generation Support		P	513	1,802
NextEra Energy Resources LLC	Power Generation Support		P	554	5,325
NextEra Energy Resources LLC	Reimburse Affiliate for Aviation Services		P	920	642
NextEra Energy Resources LLC	Reimburse Affiliate for Aviation Services		P	921	23,716
NextEra Energy Resources LLC	Reimburse Affiliate for COVID Test Kits		P	921	378,658
NextEra Energy Resources LLC	Reimburse Affiliate for Project Costs		P	101, 107	4,113
NextEra Energy Resources LLC	Storm Support		P	186	54,806
NextEra Energy Resources LLC	Supply Chain Services		P	923	1,158
NextEra Energy Resources LLC	Supply Chain Services Charged to Stores Pool		P	Various	20,080
NextEra Energy Seabrook LLC	Human Resources Services Provided		S	146	35,538
NextEra Energy, Inc.	Compensation, Deferred Comp, Incentives, Stock Awards, RSA Amortization, Pension & Other Employee Benefits Plans		S	146	195,786
NextEra Energy, Inc.	Compensation, Deferred Comp, Incentives, Stock Awards, RSA Amortization, Pension & Other Employee Benefits Plans		S	242	71,863
NextEra Energy, Inc.	Compensation, Deferred Comp, Incentives, Stock Awards, RSA Amortization, Pension & Other Employee Benefits Plans		S	920	214,153
NextEra Energy, Inc.	Compensation, Deferred Comp, Incentives, Stock Awards, RSA Amortization, Pension & Other Employee Benefits Plans		P	920	2,936,985
NextEra Energy, Inc.	Executive Support		P	921	178
NextEra Energy, Inc.	Federal Tax Accrual		P	409.1	181,966
NextEra Energy, Inc.	Federal Tax Accrual		P	409.2	(3,653)
NextEra Energy, Inc.	Franchise Tax Payments		P	234	363,541
NextEra Energy, Inc.	State Tax Accrual		P	409.1	456,566
NextEra Energy, Inc.	State Tax Accrual		P	409.2	1,497
NextEra Energy, Inc.	State Tax Distributions		S	236	396,762
NextEra Energy, Inc.	State Tax Refunds		P	234	76,739
Pivotal Utility Holdings Inc d/b/a Florida City Gas	Human Resources Services		S	146	16,950

ANALYSIS OF DIVERSIFICATION ACTIVITY
Summary of Affiliated Transfers and Cost Allocations

GULF POWER COMPANY
For the Year Ended December 31, 2021

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	"P" or	Account Number (e)	Dollar Amount (f)
			"S" (d)		
Pivotal Utility Holdings Inc d/b/a Florida City Gas	Regulatory & State Government Affairs Support		S	146	30,057
Skeleton Creek Wind LLC	Power Delivery Services Provided		S	146	3,653
Stanton Clean Energy LLC	Purchases of Assets/Inventory		P	Various	9,313
Footnotes and General Comments:					
<p>Note 1: Services provided to affiliates are recorded in FERC account 146 (Accounts Receivable from Associated Companies). In Gulf records, activity is netted at the GAAP account level before the balances are translated to FERC accounts, therefore the FERC account offset to account 146 is not separately identifiable.</p>					
<p>General Comments: Items exclude payments of cash collected on behalf of Affiliates.</p>					

**Analysis of Diversification Activity
Assets or Rights Purchased from or Sold to Affiliates**

**Gulf Power Company
For the Period Ended December 31, 2021**

Provide a summary of affiliated transactions involving asset transfers or the right to use assets.

Name of Affiliate	Description of Asset or Right	Cost/Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value (See Note 1)	Purchase or Sales Price	Title Passed Yes/No
<u>Purchases/Transfers from Affiliates:</u>							
Florida Power & Light Company	Cable, Copper, 25KV, 2/C, 1000 KCMIL	207,714		207,714	N/A	207,714	Yes
Florida Power & Light Company	Cable, Alum 600V 4/0 3C TPLX HM/HD Poly	173,771		173,771	N/A	173,771	Yes
Florida Power & Light Company	Metering Unit, KOTEF245.ER, Type 1	120,006		120,006	N/A	120,006	Yes
Florida Power & Light Company	PLE:CNC,SPUN,2PC,45KIP,130',BD59",112K#	71,576		71,576	N/A	71,576	Yes
Florida Power & Light Company	SW:FI,145KV,2000A,2010VB,14'PED,102"P,RG	70,656		70,656	N/A	70,656	Yes
Florida Power & Light Company	Regulator: Pressure, Oil Diff	34,788		34,788	N/A	34,788	Yes
Florida Power & Light Company	Wire/Cable,BARELEC,1/0 AAAC, Coil	29,325		29,325	N/A	29,325	Yes
Florida Power & Light Company	Cable, Alum 600V 4/0 3C TPLX HM/HD Poly	27,636		27,636	N/A	27,636	Yes
Florida Power & Light Company	Valve: Relief, Steam	25,221		25,221	N/A	25,221	Yes
Florida Power & Light Company	Wire/Cable,BARELEC,1/0 AAAC, Coil	23,460		23,460	N/A	23,460	Yes
Florida Power & Light Company	PLE:CNC,SPUN,36KIP,130',BD54",83K LB	23,063		23,063	N/A	23,063	Yes
Florida Power & Light Company	Wire/Cable, BARELEC, 1/0 AAAC Coil	20,700		20,700	N/A	20,700	Yes
Florida Power & Light Company	BKT, OHGW, STDOFF, Galv, 35D, 3'7" Offset	20,682		20,682	N/A	20,682	Yes
Florida Power & Light Company	WWW:SL GPS SMRT NODE, INT ANT, FOR ACORN	20,426		20,426	N/A	20,426	Yes
Florida Power & Light Company	CND, Cable, CU, STRD, 750KCMIL-SDB	18,660		18,660	N/A	18,660	Yes
Florida Power & Light Company	Wire/Cable, BARELEC, OVERHEAD, 1/0 AAAC	18,643		18,643	N/A	18,643	Yes
Florida Power & Light Company	Wire, Tie#6,315' SPL,SOL,SDB,CU	18,361		18,361	N/A	18,361	Yes
Florida Power & Light Company	Cable, A 600V 2/1/0 1#2 Service Drop	16,200		16,200	N/A	16,200	Yes
Florida Power & Light Company	BSH, Bushing for TX, 115KV, 800A	15,794		15,794	N/A	15,794	Yes
Florida Power & Light Company	OPR:MOT, 125VDC, CS-1A, MARK 2,3,4&5 CKT	12,685		12,685	N/A	12,685	Yes
Florida Power & Light Company	INS,LPOST,SIL,138KV,2.5X80", 180"LK, 900#C	12,184		12,184	N/A	12,184	Yes
Florida Power & Light Company	Plug: Spark, Assembly, Chentronics Ignitio	11,122		11,122	N/A	11,122	Yes
Florida Power & Light Company	Cable, CU, CNTL, #10/7S, 5/C	9,734		9,734	N/A	9,734	Yes
Florida Power & Light Company	CON, TRM, BLTD, GV, 15D, 1HP, #4-2/0CU-1"BLT	9,226		9,226	N/A	9,226	Yes
Florida Power & Light Company	Wire, Guy, Galv (A475), 3/4" D, 19S, 58.3K#	8,360		8,360	N/A	8,360	Yes
Florida Power & Light Company	WWW-SW, S&C PRE-INS INDCT 40MH, CAP BNK SW	7,887		7,887	N/A	7,887	Yes
Florida Power & Light Company	Plt, Twstd Eye, 5/8" T, STL, 35KULT, 1-1/16"EW	7,618		7,618	N/A	7,618	Yes
Florida Power & Light Company	CTO: Fuse, Open D-O	7,262		7,262	N/A	7,262	Yes
Florida Power & Light Company	LNK, Fusible, KS, 100A, FIT ALL	7,050		7,050	N/A	7,050	Yes
Florida Power & Light Company	BX: JNCT, FBRGL, 3-Way, PRI, 83" x 49" x 40" DP	5,958		5,958	N/A	5,958	Yes
Florida Power & Light Company	Insulator,45KV,Polymer,F-Neck Line Post	5,650		5,650	N/A	5,650	Yes
Florida Power & Light Company	INS, LPOST, POLY, 230KV, 3 x 105",210"LK,1K#CA	5,523		5,523	N/A	5,523	Yes
Florida Power & Light Company	INS,DEADEND SUSP, 50K, 75"	5,378		5,378	N/A	5,378	Yes
Florida Power & Light Company	Ins, Susp, PCLN, 10 1/2"x5 3/4" SPC, 40K#ME	5,070		5,070	N/A	5,070	Yes
Florida Power & Light Company	SPL, Shear Bolt, 1/0 to 4/0, HS Tubing	4,934		4,934	N/A	4,934	Yes

**Analysis of Diversification Activity
Assets or Rights Purchased from or Sold to Affiliates**

**Gulf Power Company
For the Period Ended December 31, 2021**

Provide a summary of affiliated transactions involving asset transfers or the right to use assets.

Name of Affiliate	Description of Asset or Right	Cost/Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value (See Note 1)	Purchase or Sales Price	Title Passed Yes/No
Florida Power & Light Company	CAB, F/O Splice Case, 46"H x 36"W x 12"D	4,921		4,921	N/A	4,921	Yes
Florida Power & Light Company	INS,DE,SIL,138KV,86",15K#T,52-5 B&S	4,824		4,824	N/A	4,824	Yes
Florida Power & Light Company	CLMP, SUSP, OPGW, 602", Bolted, O-30D, ASY	4,824		4,824	N/A	4,824	Yes
Florida Power & Light Company	Wire, Tie#4, 250' Spool, Soft Drawn Alum	4,800		4,800	N/A	4,800	Yes
Florida Power & Light Company	CLV, SKT, 52-3&5, 1=1/8"OW, 10"L, 3/4"PIN, 90D	4,739		4,739	N/A	4,739	Yes
Florida Power & Light Company	CTO: Fuse, Open D-O,HD,27KV,100A,SS,POLY	4,669		4,669	N/A	4,669	Yes
Florida Power & Light Company	Wire/Cable,BARELEC,SOL HD,4 AWG,CU	4,320		4,320	N/A	4,320	Yes
Florida Power & Light Company	INS,LPOST,POLY,138/230KV, 96", 700#UT, JMPR	4,283		4,283	N/A	4,283	Yes
Florida Power & Light Company	INS, LPOST, POLY, 138/230KV,96",700#UT,JMPR	4,282		4,282	N/A	4,282	Yes
Florida Power & Light Company	LNK, Fusible, KS, 50A, FIT ALL	4,185		4,185	N/A	4,185	Yes
Florida Power & Light Company	CON, AL, TRM Adapter, TA-14A	4,160		4,160	N/A	4,160	Yes
Florida Power & Light Company	Poly Bag, 32"W x 48"H, 1 Roll	3,624		3,624	N/A	3,624	Yes
Florida Power & Light Company	Wire, Tie#4, 250' Spool, Soft Drawn Alum	3,600		3,600	N/A	3,600	Yes
Florida Power & Light Company	Kit: Cable Splice, Stub, 1AWG to 250 MCM, 8	3,560		3,560	N/A	3,560	Yes
Florida Power & Light Company	PLT, DE, COND, GALV, 5/8"x6"x10",1"BLT,SQPOL	3,304		3,304	N/A	3,304	Yes
Florida Power & Light Company	Cable, CU, CNTL, #10/7S, 5/C, 600V, SHLD	3,220		3,220	N/A	3,220	Yes
Florida Power & Light Company	INS,LPOST,SIL,138KV,2.5X80", 180"LK, 900#C	3,046		3,046	N/A	3,046	Yes
Florida Power & Light Company	CLV, SKT, 52-8&11,1"OW,4-(11-15)/32"L	3,017		3,017	N/A	3,017	Yes
Florida Power & Light Company	BSH, N, XV, YV, 25KV 2000A,FF01,GB27,NA01	2,839		2,839	N/A	2,839	Yes
Florida Power & Light Company	Clamp, Aluminum Deadend 343.6-568.3 ACAR	2,803		2,803	N/A	2,803	Yes
Florida Power & Light Company	LNK, Fusible, KS, 25A, FIT ALL	2,750		2,750	N/A	2,750	Yes
Florida Power & Light Company	LNK, Fusible, KS, 30A, FIT All	2,710		2,710	N/A	2,710	Yes
Florida Power & Light Company	Bag, Poly 56"W x 72"H, 1 Roll	2,640		2,640	N/A	2,640	Yes
Florida Power & Light Company	Bracket, Pipe Mounting 1 1/4" - 2 1/2"	2,640		2,640	N/A	2,640	Yes
Florida Power & Light Company	Cable, CU, CNTL, #10/7S, 2/C, 600V, SHLD	2,552		2,552	N/A	2,552	Yes
Florida Power & Light Company	Bag, Poly 56"W x 88"H, 1 Roll	2,446		2,446	N/A	2,446	Yes
Florida Power & Light Company	Wire/Cable,BARELEC,OH DIST#2,AAAC	2,400		2,400	N/A	2,400	Yes
Florida Power & Light Company	Stud, OHGW BKT, 1" x 9-1/2", A325, SPN PLE	2,324		2,324	N/A	2,324	Yes
Florida Power & Light Company	Cable, CU, CNTL, #10/7S, 3/C	2,307		2,307	N/A	2,307	Yes
Florida Power & Light Company	CLV, Ball, 15/16"OW, 4-5/32"L, 7/8"PIN, 52-8	2,272		2,272	N/A	2,272	Yes
Florida Power & Light Company	Cable, CU, CNTL, #10/7S, 9/C	2,090		2,090	N/A	2,090	Yes
Florida Power & Light Company	CLMP,SUSP,OPGW,602",BOLTED,O-30D,ASY	2,078		2,078	N/A	2,078	Yes
Florida Power & Light Company	Stud, DA 1" x 60", A325/A449, ALL THD	2,029		2,029	N/A	2,029	Yes
Florida Power & Light Company	Grip, GUY, ADJ 0-18", 3/4", 19S, 58.3K#HS, GLV	1,831		1,831	N/A	1,831	Yes
Florida Power & Light Company	Gain, Grid, CRVD, NT, 12"-19" D, 6"x 10", 1" BLT2	1,791		1,791	N/A	1,791	Yes

**Analysis of Diversification Activity
Assets or Rights Purchased from or Sold to Affiliates**

**Gulf Power Company
For the Period Ended December 31, 2021**

Provide a summary of affiliated transactions involving asset transfers or the right to use assets.

Name of Affiliate	Description of Asset or Right	Cost/Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value (See Note 1)	Purchase or Sales Price	Title Passed Yes/No
Florida Power & Light Company	Closure, F/O SPLC, UNIV	1,658		1,658	N/A	1,658	Yes
Florida Power & Light Company	RCLSR: 1PH Elect RCLSR, 25A, 25KV, ATS 6KS	1,552		1,552	N/A	1,552	Yes
Florida Power & Light Company	RCLSR: 1PH Elect RCLSR, 25A, 25KV, ATSP10KS	1,456		1,456	N/A	1,456	Yes
Florida Power & Light Company	Kit: Cable, Splice, Inline, 8AWG to 250	1,381		1,381	N/A	1,381	Yes
Florida Power & Light Company	Kit: Cable Splice, Inline, 300-1000MCM, 600	1,326		1,326	N/A	1,326	Yes
Florida Power & Light Company	CON: ELCT, LUG with Shear Bolts, 500-1000C	1,256		1,256	N/A	1,256	Yes
Florida Power & Light Company	Wire/Cable,BARELEC,Overhead,1/0 AAAC	1,242		1,242	N/A	1,242	Yes
Florida Power & Light Company	Bolt, MA, Galv, 1"x5" (A325), 4.25"THD	1,221		1,221	N/A	1,221	Yes
Florida Power & Light Company	SHKL, ANC, Galv, 3/4"W, 2-3/4"L, 5/8"BLT, 30K	1,188		1,188	N/A	1,188	Yes
Florida Power & Light Company	Valve: Solenoid, Test, 115VAC	1,164		1,164	N/A	1,164	Yes
Florida Power & Light Company	Kit: Splice, Heat Trace, Low Profile Screw	1,142		1,142	N/A	1,142	Yes
Florida Power & Light Company	INS, DEADEND SUSP, 50K, 75"	1,124		1,124	N/A	1,124	Yes
Florida Power & Light Company	CLV,SKT,52-3&5,13/16"OW,4 1/2"L,5/8"BLT	1,031		1,031	N/A	1,031	Yes
Florida Power & Light Company	BSH, N, & XV, 15KV 1200A GB11,GB12,GB16	1,006		1,006	N/A	1,006	Yes
Florida Power & Light Company	CRTG, LG, Yellow, Use W/Wedge Firing Tool	980		980	N/A	980	Yes
Florida Power & Light Company	CLV, Y-SKT, 52-5, 4" L, 30K#	884		884	N/A	884	Yes
Florida Power & Light Company	Kit: Splice, Motor Lead, 1/0 AWG-250KCMIL	840		840	N/A	840	Yes
Florida Power & Light Company	SPL,CND,URD Service Entracne, 4T2/1S	840		840	N/A	840	Yes
Florida Power & Light Company	BUS,CND,CU,BAR,1 1/2"WD, 3/16"THK, 11'LG	804		804	N/A	804	Yes
Florida Power & Light Company	Com Pole Setting Foam	799		799	N/A	799	Yes
Florida Power & Light Company	PLT,ADAPTER,GALV,TYPE-F 10" PIPE COL	789		789	N/A	789	Yes
Florida Power & Light Company	Bolt, MA, Galv, 1" x 36"	783		783	N/A	783	Yes
Florida Power & Light Company	Washer, SQ, 2 1/4" x 3/16" with 13/15 HOL	782		782	N/A	782	Yes
Florida Power & Light Company	SPL,CND,Service Entracne, 2T1/0S	780		780	N/A	780	Yes
Florida Power & Light Company	Kit: Splice, Stub, 4-12AWG, 600V	735		735	N/A	735	Yes
Florida Power & Light Company	SPL,CND,Service Entracne, 4T1/0	720		720	N/A	720	Yes
Florida Power & Light Company	CLV, Y-EYE, 0DEG, 3/4"EW, 11"L, 3/4"PIN, 30K#U	711		711	N/A	711	Yes
Florida Power & Light Company	Cable, CU, CNTL, #16/7S, 5/C	671		671	N/A	671	Yes
Florida Power & Light Company	Tray, Splice, for Raychem Univ	604		604	N/A	604	Yes
Florida Power & Light Company	CLV,Y-Eye, 90DEG, 3/4"EW, 11"L, 3/4"PIN, 30K#	539		539	N/A	539	Yes
Florida Power & Light Company	Switch: Vacuum	504		504	N/A	504	Yes
Florida Power & Light Company	Pick-up: High Pressure Set	477		477	N/A	477	Yes
Florida Power & Light Company	CON,TRM,COMP,AL,ST,4HP,1431ACSR-1691AAAC	476		476	N/A	476	Yes
Florida Power & Light Company	CON,TRM,COMP,AL,ST,4HP,1431ACSR-1691AAAC	476		476	N/A	476	Yes
Florida Power & Light Company	Clmp, PG, Grdg, Galv, #4 CU to 3/4-1 GUY	458		458	N/A	458	Yes
Florida Power & Light Company	Kit: Splice, Stub, 12AWG, 600V	440		440	N/A	440	Yes
Florida Power & Light Company	CON, AL, BUS, CF-38, BAR, 90D	427		427	N/A	427	Yes
Florida Power & Light Company	Wire, Tie#4, 200' SPL, SOL, SDB, CU	424		424	N/A	424	Yes

**Analysis of Diversification Activity
Assets or Rights Purchased from or Sold to Affiliates**

**Gulf Power Company
For the Period Ended December 31, 2021**

Provide a summary of affiliated transactions involving asset transfers or the right to use assets.

Name of Affiliate	Description of Asset or Right	Cost/Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value (See Note 1)	Purchase or Sales Price	Title Passed Yes/No
Florida Power & Light Company	LNK, Fusible, KS, 40A, FIT ALL	421		421	N/A	421	Yes
Florida Power & Light Company	INS, DE, POLY, 230KV, 103", 15K#WL, 52-5 B&S	416		416	N/A	416	Yes
Florida Power & Light Company	Link, Ext, Kit, Swing Angle, 2.5/3" Line Post	413		413	N/A	413	Yes
Florida Power & Light Company	Kit: Splice, Stub, 2-4/0 AWG, 600V	391		391	N/A	391	Yes
Florida Power & Light Company	Rod, GRD, BRZ, Coupling	366		366	N/A	366	Yes
Florida Power & Light Company	CON, AL, TRM Adapter, TA-14A	337		337	N/A	337	Yes
Florida Power & Light Company	Nut, Lock, ,Palnut, Galv, 1"D	334		334	N/A	334	Yes
Florida Power & Light Company	THBL, GUY 1-1/16"OW,2-1/2"TD,1"PIN,60K#	318		318	N/A	318	Yes
Florida Power & Light Company	BKT, OHGW, STDOFF, Galv, 35D, 3'7" Offset	252		252	N/A	252	Yes
Florida Power & Light Company	PLT, TEE, DE, CRVD, GALV, 1-1/8" Hole, 60K#	233		233	N/A	233	Yes
Florida Power & Light Company	Kit: Splice, Motor Lead, 4/0 AWG-500KCML	212		212	N/A	212	Yes
Florida Power & Light Company	CON, BNZ GRD TX Tank to #6-#2 CU	196		196	N/A	196	Yes
Florida Power & Light Company	CON, PG, BLTD, AL, .602"OPGW to 3/8"OHGW/7#8	185		185	N/A	185	Yes
Florida Power & Light Company	Wire, Tie#4, 200' SPL, SOL, SDB, CU	174		174	N/A	174	Yes
Florida Power & Light Company	CTL: Fuse, Tripsaver-II, 27KV, 100A, Polymer	128		128	N/A	128	Yes
Florida Power & Light Company	Nut, Lock, Palnut, Galv, 1"D	107		107	N/A	107	Yes
Florida Power & Light Company	Washer: Male	90		90	N/A	90	Yes
Florida Power & Light Company	Washer: Female	79		79	N/A	79	Yes
Florida Power & Light Company	Wshr, Crvd, Sq, Galv, 1"BLT, 1/4"THK	73		73	N/A	73	Yes
Florida Power & Light Company	Clmp, PG, Grdg, Galv, #4 CU to 3/4-1 GUY	49		49	N/A	49	Yes
Florida Power & Light Company	WSHR, LCK, SPRG, 304SS, 1/2" BLT	42		42	N/A	42	Yes
Florida Power & Light Company	LNK, Fusible, KS, 65A, FIT ALL	39		39	N/A	39	Yes
Florida Power & Light Company	Nut, Hex, HVY, Galv (A563),1"D,8 UNC-2B THD	11		11	N/A	11	Yes
Florida Power & Light Company	Protector, Sleeve, F/O Splice	5		5	N/A	5	Yes
Stanton Clean Energy LLC	Sensor: Flame Detector	9,313		9,313	17,426	9,313	Yes
						1,244,074	

**Analysis of Diversification Activity
Assets or Rights Purchased from or Sold to Affiliates**

**Gulf Power Company
For the Period Ended December 31, 2021**

Provide a summary of affiliated transactions involving asset transfers or the right to use assets.

Name of Affiliate	Description of Asset or Right	Cost/Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value (See Note 1)	Purchase or Sales Price	Title Passed Yes/No
Sales to Affiliates							
Florida Power & Light Company	Pedestal, Telephone, W/3 Card Shelf	18,431		18,431	N/A	18,431	Yes
Florida Power & Light Company	ENC: Transfer Switch, 42" x 42" x 15" AL	7,309		7,309	N/A	7,309	Yes
Florida Power & Light Company	Probe, Proximity, Type; Vibration; Case	1,123		1,123	N/A	1,123	Yes
Florida Power & Light Company	Link, Chain, Galv, 3/4" x 1" x 3 1/2", 60K#	215		215	N/A	215	Yes
						27,078	

Note 1: Sales and Purchases between Gulf and regulated affiliates are transacted at cost, therefore the Fair Market Value is not applicable.

**Gulf Power Company
For the Year Ended December 31, 2021**

List Employees earning more than \$30,000 annually transferred from/to the utility from/to an affiliate company.

<u>Employee</u>	<u>Company Transferred from</u>	<u>Company Transferred to</u>	<u>Old Job Assignment</u>	<u>New Job Assignment</u>	<u>Transfer Permanent or Temporary and Duration</u>
43012	Florida Power & Light Company	Gulf Power Company	Customer Billing Supervisor - PPC	Process Coordinator	Permanent
10091600	Florida Power & Light Company	Gulf Power Company	Associate Engineer (2021 Power Delivery Engineer II - T/S)	Associate Engineer (2021 Power Delivery Engineer II - Dsbn)	Permanent
10084956	Florida Power & Light Company	Gulf Power Company	Engineer II - Dsbn	Engineer II - Dsbn	Permanent
10082491	Florida Power & Light Company	Gulf Power Company	Special Projects - Rotation	Production Lead - Dsbn	Permanent
73903	Florida Power & Light Company	Gulf Power Company	Associate Engineer (2021 Power Delivery Line Spec Early Engineer I	Associate Engineer Service Technician Engineer I - T/S	Permanent
10092080	Florida Power & Light Company	Gulf Power Company	Visual Communication Specialist	Visual Design & Production Specialist	Permanent
10084376	Gulf Power Company	Florida Power & Light Company	Claims Agent I	Claims Agent I	Permanent
10084561	Gulf Power Company	Florida Power & Light Company	Product Manager II	Business Analyst I - PD	Permanent
10084588	Gulf Power Company	Florida Power & Light Company	Technician I - Dsbn	Business Analyst I - PD	Permanent
10085011	Gulf Power Company	Florida Power & Light Company	PGD Central Maintenance Manager	Project Manager - Program Management	Permanent
10084474	Gulf Power Company	Florida Power & Light Company	Sr Communication Specialist	Sr Communication Specialist	Permanent
76640	Gulf Power Company	Florida Power & Light Company	Area Manager - Dsbn	Manager OH Programs (Rotation)	Permanent
10084249	Gulf Power Company	Florida Power & Light Company	Accounting Supv	Manager Corp Accounting-Consolidations & Lead Project Manager - Dsbn	Permanent
10084815	Gulf Power Company	Florida Power & Light Company	Sr Business Analyst	Product Manager	Permanent
10084476	Gulf Power Company	Florida Power & Light Company	Associate Engineer	Engineer II - T/S	Permanent
10083936	Gulf Power Company	Florida Power & Light Company	IT Technology Leader	Sr Rate Analyst	Permanent
10083950	Gulf Power Company	Florida Power & Light Company	Environmental Leader	IT Technology Manager	Permanent
10089679	Gulf Power Company	Florida Power & Light Company	Director Accounting	Environmental Services Manager	Permanent
43745	Gulf Power Company	Florida Power & Light Company	Sr Accountant	Sr Director Accounting Operations	Permanent
72955	Gulf Power Company	Florida Power & Light Company	Operations Leader - T/S	Area Manager - T/S	Permanent
10083989	Gulf Power Company	Florida Power & Light Company	Technician I - Dsbn	Sr Process Specialist	Permanent
78121	Gulf Power Company	Florida Power & Light Company	PGD Plant General Manager	Wind Regional General Manager	Permanent
10084791	Gulf Power Company	Florida Power & Light Company	Associate HR Advisor	Associate HR Advisor	Permanent
10084859	Gulf Power Company	Florida Power & Light Company	Sr Accountant	Sr Accountant	Permanent
10084784	Gulf Power Company	Florida Power & Light Company	NextEra Operating Svcs		
25415	Gulf Power Company	NextEra Project Mgmt			
10084566	Gulf Power Company	NextEra Project Mgmt			
10085033	Gulf Power Company	NextEra Project Mgmt			

Analysis of Diversification Activity
Non-Tariffed Services and Products Provided by the Utility

Gulf Power Company

For the Year Ended December 31, 2021

Provide the following information regarding all non-tariffed services and products provided by the utility.		
Description of Product or Service (a)	Account No. (b)	Regulated or Non-regulated (c)
Miscellaneous Non-Electric Revenue	415.00	Regulated
Miscellaneous Non-Operating Income	421.00	Regulated
Miscellaneous Service Revenues	451.00	Regulated
Rent from Electric Utility Plant	454.00	Regulated
Rent from Pole Attachments	454.40	Regulated
Other Electric Revenues	456.00	Regulated

**Analysis of Diversification Activity
Nonutility Property (Account 121)**

**Gulf Power Company
For the Year Ended December 31, 2021**

1. Give a brief description and state the location of non-utility property included in Account 121.
2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.
3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.
4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.
5. Minor Items (5% of the Balance at the End of the Year), for Account 121 or \$100,000, whichever is less may be grouped by (1) previously devoted to public service, or (2) Other Nonutility Property.

Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	Previously Devoted to Public Service:			
2	39 parcels of minor items previously	338,344	0	338,344
3	devoted to Public Service			
4				
5	Other Non-Utility Property Never Devoted to Public Service:			
6	Blackwater Substation Site	181,083	0	181,083
7	Operation Center Additional Land	11,122,074	11,122,074	0
8	Surge Protection Equipment	5,401,287	1,121,229	4,280,058
9				
10	3 parcels of minor items never	19,699	0	19,699
11				
12				
13				
14				
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46	TOTAL	17,062,487	12,243,303	4,819,184

Number of Electric Department Employees

GULF POWER COMPANY

For the Year Ended December 31, 2021

1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.
2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.
3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.

1. Payroll Period Ended (Date)	12/31/2021
2. Total Regular Full-Time Employees	734
3. Total Part-Time and Temporary Employees	1
4. Total Employees	735

Details

Gulf Power Company and Florida Power & Light Company (FPL) legally merged on 1/1/2021, however, the books and records for each entity were maintained separately during 2021 for regulatory reporting and ratemaking purposes. Since Gulf was not a legal entity in 2021, the individuals included in the data above were actually employees of FPL, but supporting the activities of the former Gulf Power Company.

Particulars Concerning Certain Income Deductions and Interest Charges Accounts

Gulf Power Company

For the Year Ended December 31, 2021

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

(a) Miscellaneous Amortization (Account 425) -- Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.

(b) Miscellaneous Income Deductions -- Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.

(c) Interest on Debt to Associated Companies (Account 430) -- For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

(d) Other Interest Expense (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Item	Amount
(a) Miscellaneous Amortization - Account 425:	
Plant Scherer Acquisition Adjustment - Plant Scherer Common Facilities	243,724
Contra Account 114 Amortized over a period of 34 years	
(b) Miscellaneous Income Deductions - Account 426:	
Donations - Account 426.1	
Madison County Board of County Commissioners	250,000
Miscellaneous	643,923
Total Account 426.1	893,923
Life Insurance - Account 426.2	-
Penalties - Account 426.3	-
Expenditures for Certain Civic, Political and Related Activities - Account 426.4	
Salary and Expenses of Gulf Employees in Connection with Civic & Legislative Matters	78,891
Executive and Employee Performance Incentives	914
Lobbying Expenses	17
Professional Services	8,000
Total Account 426.4	87,821
Other Deductions - Account 426.5	
Merger Integration Activities	12,299
Marketing and Communications	1,418,526
Total Account 426.5	1,430,825

Particulars Concerning Certain Income Deductions and Interest Charges Accounts

Gulf Power Company

For the Year Ended December 31, 2021

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

(a) Miscellaneous Amortization (Account 425) -- Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.

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(d) Other Interest Expense (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Item	Amount
(c) Interest on Debt to Associated Companies - Account 430:	-
(d) Other Interest Expense - Account 431:	
Commercial Paper (Various Rates)	293,395
Credit Line Commitment Fees (Various Rates)	669,591
Variable Term Loan (Various Rates)	2,230,579
Customer Deposits*	749,141
Refunds - Wholesale Customers (Various Rates)	18,323
Fuel Over/Under Recovered (Various Rates)	516
Purchased Power Capacity Clause Cost Recovery Over/Under Recovered (Various Rates)	483
Environmental Over/Under Recovered (Various Rates)	11,477
Conservation Over/Under Recovered (Various Rates)	1,680
Miscellaneous (Various Rates)	4,025
Total Account 431	3,979,211
*Non-residential customers with cash deposits who have had 23 months or more of continuous service and have maintained a prompt payment record during the last 12 months are entitled to receive interest at the simple rate of 3% per annum. All other customers with cash deposits receive interest at the simple rate of 2% per annum.	