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May 7, 2021

VIA ELECTRONIC FILING

Adam Teitzman, Commission Clerk
Division of the Commission Clerk and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Docket No. 20210015
In re: Petition by Florida Power & Light Company for Base Rate Increase and Rate
Unification

Dear Mr. Teitzman:

Attached for filing on behalf of Florida Power & Light Company ("FPL") are its corrected 2021 Dismantlement Study, which is Exhibit JTK-1 to the testimony of FPL witness Jeff T. Kopp (in both strike and clean format) and the associated corrected Proposed Dismantlement Company Adjustments for Base vs. Clause ("Dismantlement Accrual Exhibit"), which is Exhibit KF-5 to the testimony of FPL witness Keith Ferguson. The attached corrected study replaces the 2021 Dismantlement Study that was originally filed in this docket on March 12, 2021. The corrected 2021 Dismantlement Study and corrected Dismantlement Accrual Exhibit reflect adjustments to the original filing, which are described in the Notice of Identified Adjustments filed by FPL on this date.

If you should have any questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read 'Wade Litchfield', written in a cursive style.

R. Wade Litchfield
Vice President & General Counsel
Florida Power & Light Company

RWL:ec

CERTIFICATE OF SERVICE
20210015-EI

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished
by electronic mail this 7th day of May 2021 to the following parties:

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By: /s/ R. Wade Litchfield
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EXHIBIT JTK-1
(CORRECTED)
Clean

Florida Power & Light Company

2021 Dismantlement Study

(Corrected)

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Section 1

Executive Summary

Section 1 - Executive Summary

FLORIDA POWER & LIGHT COMPANY 2021 DISMANTLEMENT STUDY EXECUTIVE SUMMARY

Florida Power & Light Company (“FPL”) engaged 1898 & Co., a division of Burns & McDonnell (“1898 & Co”) to perform a site-specific generating plant dismantlement cost study for both FPL and Gulf Power (“Gulf”) generating units. 1898 & Co’s study included all of FPL’s and Gulf’s existing plants as well as fossil plants that FPL is projected to place in service through 2022. To adequately cover FPL’s expanding solar facilities, 1898 & Co provided a proxy costs for solar sites that FPL used to estimate dismantlement costs for solar sites projected to go into service between 2021 and 2025. Finally, when available, FPL provided 1898 & Co internal cost estimates in nominal dollars of plants undergoing or soon to undergo dismantlement. The total amount of FPL’s dismantlement costs, including 1898 & Co’s study, solar proxy for the new solar facilities being added 2021-2025 both escalated to 2021 dollars and internal demolition estimates, is \$1,168.5 million.

Cost Summary

FPL Generation (Study Table 1-3)	\$ 677,692,788
Gulf Generation (Study Table 1-4)	189,966,865
New Solar 2021-2025 (Study Table 1-5)	301,959,158
Inflation ¹	(1,128,715)
Total Costs (2021 Dollars)	<u>\$ 1,168,490,096</u>

¹ Impact of inflation from 2020 to 2021 based on factors in Section 4

FPL’s previous dismantlement study was filed in 2016 and was approved by the Florida Public Service Commission (“FPSC”) in Order No. PSC-16-0560-AS-EI (Docket No. 160021-EI). The current dismantlement study reflects the impact of the updated cost estimates, retirements, additions and acquisitions of several units since the last study. A comparative analysis of the change in the resulting accrual since the previous study is contained in Section 2.

PLANT RETIREMENTS

FPL has retired and dismantled or is in the process of dismantling the following generating units since the 2016 dismantlement study:

<u>Generating Facility</u>	<u>Retirement Date</u>
Cedar Bay (<i>Entire Site</i>)	2016
Fort Myers Gas Turbines ²	2016
Lauderdale Gas Turbines ²	2016
Lauderdale Unit 4	2018

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Lauderdale Unit 5	2018
Indiantown (<i>Entire Site</i>)	2020
Martin Unit 1	2018
Martin Unit 2	2018
Pt. Everglades Gas Turbines	2016
St. Johns River Power Park (<i>Entire Site</i>)	2018
Scholz (<i>Entire Site</i>)	2015
Smith (<i>Entire Site</i>)	2016

² Partial demolition of units

FPL also plans to retire the following units and begin dismantlement in 2022:

<u>Generating Facility</u>	<u>Retirement Date</u>
Manatee Unit 1	Q1/2022
Manatee Unit 2	Q1/2022

Note: FPL also plans to retire Scherer Unit 4 in early 2022 but does not plan to begin significant dismantlement activities until retirement of Scherer Unit 3 in 2047.

In addition, FPL has continued its coal ash closure activities at certain facilities, including Scherer, Crist (West landfill) and Daniel. Additional ash related closure costs at Plant Smith, Scholz and the Crist landfill (Northeast) are being recovered as regulatory assets in the Environmental Cost Recovery Clause and have been excluded from this dismantlement study.

PLANT ADDITIONS

When compared to the 2016 Dismantlement Study, FPL has added or will add by 2025 the following generating units (with actual or estimated in service dates):

In Service 2018

- | | |
|----------------------|----------------------|
| • Barefoot Bay Solar | • Horizon Solar |
| • Blue Cypress Solar | • Indian River Solar |
| • Coral Farm Solar | • Loggerhead Solar |
| • Hammock Solar | • Wildflower Solar |

In Service 2019

- | | |
|--------------------|--------------------------|
| • Interstate Solar | • Pioneer Trail Solar |
| • Miami-Dade Solar | • Sunshine Gateway Solar |

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In Service 2020

- Babcock Preserve Solar
- Blue Heron Solar
- Cattle Ranch Solar
- Echo River Solar
- Egret Solar
- Hibiscus Solar
- Lakeside Solar
- Magnolia Springs Solar
- Nassau Solar
- Northern Preserve Solar
- Okeechobee Solar
- Southfork Solar
- Sweetbay Solar
- Trailside Solar
- Twin Lakes Solar
- Union Springs Solar
- Blue Indigo Solar

In Service 2021

- Manatee Energy Storage
- Crist Unit 8 Combustion Turbine (December)
- Proposed Solar 74.5MW (FPL) X 8 sites
- Proposed Solar 74.5MW (GULF) X 2 sites

In Service 2022

- Dania Beach Clean Energy Center
- Proposed Solar 74.5MW (FPL) X 6 sites

In Service 2023 through 2025

- Proposed Solar 74.5MW (FPL) X 10 sites 2023
- Proposed Solar 74.5MW (FPL) X 10 sites 2024
- Proposed Solar 74.5MW (FPL) X 7 sites 2025

RETIREMENT DATES

The estimated retirements dates contained in the current dismantlement study are based on the retirement dates estimated in the 2021 depreciation study prepared by FPL witness Ned Allis of Gannett Fleming, which has also been filed in this docket.

ESCALATION RATES

The future cost of dismantlement is forecast by analyzing the individual cost categories from 1898 & Co.'s cost study as described above. The 2020 cost of each category is divided into components of labor, material and equipment, disposal and salvage. These components are escalated by the estimated inflationary rates for compensation per hour, Producer Price Index (Intermediate Material), Gross Domestic Product (Implicit Price Deflator) and Metal and Metal Products. Section 4.0 contains a schedule of the applicable escalation rates for each category. FPL used the same data vendor, Global Insight, to obtain the inflation forecast as was used in the previous study. Global Insight, a division of IHS Markit, is an economics organization and considered a leading provider of economic data and analytics.

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The cost estimate obtained by applying Global Insight rates yields the future cost of dismantlement using currently available technologies and procedures, as shown in Section 5. 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 the prior dismantlement estimates.

CONTINGENCY ALLOWANCE

The overall contingency allowance of 20% used by the Company in its prior study and approved in Order No. PSC-16-0560-AS-EI (Docket No. 160021-EI) was decreased, at FPL's direction, to 15% for fossil generation and 10% for solar generation in the 2021 study, to align with FPL's current expectations.

CONCLUSION

Found within section 5.1 of this report, the annual dismantlement accrual for FPL consolidated (including Gulf) is \$51.9 million, based on total dismantlement cost in 2021 dollars of \$1,168.5 million. FPL requests that the annual accrual be effective January 1, 2022.

The Company has also calculated a dismantlement accrual for each of FPL and Gulf on a standalone basis in section 5.2 of this report. The annual dismantlement accrual for FPL on a standalone basis is \$41.7 million and the annual dismantlement accrual for Gulf on a standalone basis is \$11.5 million. All accrual calculations included in this report have been performed in accordance with FPSC Rule 25-6.04364.

Section 2

*Comparison of Current Accruals and Proposed Accruals
(By Site)*

Section 2

Comparison of Current Accruals and Proposed Accruals

Plant Site	Currently Approved Annual Accrual ³	Proposed Annual Accrual Effective 1/1/2022	Increase / (Decrease) in Dismantlement Accrual
Combined Solar Generation			
Babcock Preserve Solar ¹	-	364,328	364,328
Babcock Ranch Solar	380,369	400,861	20,492
Barefoot Bay Solar ¹	-	404,910	404,910
Blue Cypress Solar ¹	-	374,292	374,292
Blue Heron Solar ¹	-	363,424	363,424
Blue Indigo Solar ¹	-	302,660	302,660
Cattle Ranch Solar ¹	-	286,572	286,572
Citrus Solar	380,369	391,002	10,633
Coral Farm Solar ¹	-	374,113	374,113
DeSoto Solar (Solar Energy Ctr)	146,241	77,099	(69,142)
Echo River Solar ¹	-	310,997	310,997
Egret Solar ¹	-	392,720	392,720
Hammock Solar ¹	-	373,334	373,334
Hibiscus Solar ¹	-	298,295	298,295
Horizon Solar ¹	-	422,447	422,447
Indian River Solar ¹	-	438,024	438,024
Interstate Solar ¹	-	322,550	322,550
Lakeside Solar ¹	-	392,720	392,720
Loggerhead Solar ¹	-	383,413	383,413
Magnolia Springs Solar ¹	-	392,720	392,720
Manatee Solar	380,369	416,725	36,356
Martin ISCC (Solar)	594,662	612,262	17,600
Miami-Dade Solar ¹	-	303,656	303,656
Nassau Solar ¹	-	392,720	392,720
Northern Preserve Solar ¹	-	335,535	335,535
Okeechobee Solar ¹	-	404,008	404,008
Pioneer Trail Solar ¹	-	398,210	398,210
Proposed Solar 2021 ¹	-	3,851,334	3,851,334
Proposed Solar 2022 ¹	-	2,349,136	2,349,136
Proposed Solar 2023 ¹	-	2,934,345	2,934,345
Proposed Solar 2024 ¹	-	1,952,635	1,952,635
Proposed Solar 2025 ¹	-	681,405	681,405
Southfork Solar ¹	-	287,043	287,043
Space Coast Solar	52,699	18,488	(34,211)
Sunshine Gateway Solar ¹	-	409,933	409,933
Sweetbay Solar ¹	-	265,427	265,427
Trailside Solar ¹	-	392,720	392,720
Twin Lakes Solar ¹	-	329,403	329,403
Union Springs Solar ¹	-	392,720	392,720
Wildflower Solar ¹	-	380,012	380,012
Total	\$ 1,934,708	\$ 24,174,202	\$ 22,239,494

Section 2

Comparison of Current Accruals and Proposed Accruals

Plant Site	Currently Approved Annual Accrual ³	Proposed Annual Accrual Effective 1/1/2022	Increase / (Decrease) in Dismantlement Accrual
FPL Fossil Generation			
Cape Canaveral	826,866	708,418	(118,449)
Cedar Bay ²	1,130,063	-	(1,130,063)
Dania Beach ¹	-	282,033	282,033
Ft. Myers ²	1,488,098	1,561,701	73,603
Indiantown ^{1, 2}	-	-	-
Lauderdale ²	2,261,757	541,150	(1,720,608)
Manatee	3,125,649	973,083	(2,152,567)
Manatee Energy Storage ¹	-	1,235,375	1,235,375
Martin ²	3,614,148	1,977,650	(1,636,498)
Okeechobee	312,960	1,044,571	731,611
Port Everglades ²	1,058,639	491,773	(566,866)
Riviera	695,313	350,734	(344,579)
Sanford	1,020,440	1,224,088	203,648
Scherer	2,317,556	1,531,769	(785,788)
Scherer - Unit 4 (Coal Combustion Residuals)	-	8,275,345	8,275,345
St. Johns River ²	958,937	-	(958,937)
Turkey Point	3,258,891	474,580	(2,784,311)
West County	2,177,193	1,509,320	(667,873)
Total	\$ 24,246,510	\$ 22,181,588	\$ (2,064,922)

Section 2

Comparison of Current Accruals and Proposed Accruals

Plant Site	Currently Approved	Proposed	Increase / (Decrease)
	Annual Accrual ⁴	Annual Accrual Effective 1/1/2022	in Dismantlement Accrual
Gulf Fossil Generation			
Crist	307,876	1,487,736	1,179,860
Crist Unit 8 ¹	-	76,675	76,675
Daniel	317,179	787,184	470,005
Pace/Pea Ridge Cogen	-	2,080	2,080
Perdido Landfill	-	20,252	20,252
Scherer	-	475,585	475,585
Scherer - Unit 3 (Coal Combustion Residuals)	33,273	2,709,319	2,676,046
Scholz ²	-	-	-
Smith ²	-	-	-
Total	\$ 658,328	\$ 5,558,831	\$ 4,900,503
Grand Total Accrual	\$ 26,839,546	\$ 51,914,620	\$ 25,075,074 [A]
[A] Total increase in dismantlement accrual			\$ 25,075,074
Less accrual currently recoverable through the Environmental Cost Recovery Clause			1,965,239 ⁵
Increase in base rate dismantlement accrual			\$ 23,109,835 ⁶
Total dismantlement accrual for new or proposed units since last Dismantlement Study			\$ 23,851,847

Notes:

¹ New or proposed units since 2016 Dismantlement Study

² Unit has been partially or fully dismantled since 2016 Dismantlement Study - See Executive Summary

³ FPL Accrual Approved by Order No. PSC-16-0560-AS-EI (Docket No. 160021-EI)

⁴ Gulf Power Accrual Approved by Order No. PSC-17-0178-S-EI (Docket No. 160170-EI)

⁵ Does not include \$8.3 million related coal ash pond closure accrual that FPL is proposing to transfer to the Environmental Cost Recovery Clause

⁶ After-tax amount of \$17.3 million is reflected as a Per Book Company Adjustment to Net Operating Income for both the 2022 Test Year and 2023 Subsequent Year.

Section 3

*Calculation of Current and Future Jurisdictional Dismantlement Costs
(By Unit)*

Section 3

Calculation of Current and Future Jurisdictional Dismantlement Costs

2022 Jurisdictional Factor:		95.54214%	
	Jurisdictional		
	Dismantlement Cost in 2021 Dollars	Dismantlement Cost in Future Dollars	
Cape Canaveral			
Cape Canaveral CC Common	\$ 7,559,034	\$ 18,533,651	\$ 7,222,063
Cape Canaveral CC Unit 5	5,782,068	18,596,298	5,524,311
Crist			
Crist Ash Landfill (West)	16,746,637	16,746,637	16,000,095
Crist Coal Handling	1,939,733	2,221,807	1,853,263
Crist Common	23,315,370	80,482,965	22,276,003
Crist Unit 4	2,516,186	2,679,288	2,404,018
Crist Unit 5	2,518,436	2,881,217	2,406,168
Crist Unit 6	7,102,376	11,383,768	6,785,762
Crist Unit 7	8,025,436	15,063,416	7,667,673
Crist Unit 8A,B,C,D (CT) ¹	1,293,106	7,896,585	1,235,461
Dania Beach			
Dania Beach Common ¹	3,017,089	10,417,948	2,882,591
Dania Beach Unit 7 ¹	2,523,688	13,563,271	2,411,185
Daniel			
Daniel Ash Pond ³	19,237,400	19,237,400	18,379,823
Daniel Coal Handling ³	2,274,520	4,744,718	2,173,125
Daniel Common ³	4,862,636	10,046,109	4,645,867
Daniel Unit 1 ³	2,787,485	6,734,784	2,663,222
Daniel Unit 2 ³	2,792,475	6,745,976	2,667,991
Ft. Myers			
Ft. Myers Common	16,065,755	29,035,287	15,349,566
Ft. Myers GT (Blackstart)	35,841	506,488	34,244
Ft. Myers Unit 2	5,261,149	13,906,704	5,026,614
Ft. Myers Unit 3 (A, B, C & D)	2,384,028	8,251,731	2,277,752
Indiantown			
Indiantown Common ^{1,2}	22,500,000	22,500,000	21,496,981
Lauderdale			
Ft. Lauderdale Common	9,443,360	27,104,230	9,022,388
Ft. Lauderdale GT (Blackstart)	112,908	602,918	107,875
Ft. Lauderdale Unit 6 (Peaker)	1,050,663	5,933,404	1,003,826
Manatee			
Manatee Common	12,871,892	23,734,833	12,298,081
Manatee Unit 1	34,650,000	34,650,000	33,105,351
Manatee Unit 2	34,650,000	34,650,000	33,105,351
Manatee Unit 3	2,925,995	8,596,069	2,795,558
Manatee Energy Storage			
Manatee Energy Storage ¹	17,076,373	32,487,641	16,315,132
Martin			
Martin Common	28,389,847	53,460,482	27,124,266
Martin ISCC (Solar)	9,525,664	20,899,594	9,101,023
Martin Unit 1 ²	9,250,000	9,250,000	8,837,648
Martin Unit 2 ²	9,250,000	9,250,000	8,837,648
Martin Unit 3	820,186	1,765,627	783,623
Martin Unit 4	855,797	1,796,348	817,646
Martin Unit 8	3,098,681	8,768,267	2,960,546
Okeechobee			
Okeechobee Clean Energy Common	16,522,801	52,331,718	15,786,238
Okeechobee Clean Energy Unit 1	4,691,808	22,460,487	4,482,654
Pace/Pea Ridge Cogen			
Pace/Pea Ridge Cogen Common	45,983	51,191	43,933
Pace/Pea Ridge Cogen Unit 1	3,885	1,657	3,712
Pace/Pea Ridge Cogen Unit 2	3,885	1,657	3,712
Pace/Pea Ridge Cogen Unit 3	3,885	1,657	3,712
Perdido Landfill			
Perdido Landfill Units 1-3	322,755	408,961	308,367
Port Everglades			
Port Everglades Common	7,007,741	18,186,898	6,695,346
Port Everglades Unit 5	2,517,339	13,475,894	2,405,120
Riviera Beach			
Riviera Beach Common	4,187,447	11,250,436	4,000,776
Riviera Beach Unit 5	(589,453)	7,343,108	(563,176)

Section 3

Calculation of Current and Future Jurisdictional Dismantlement Costs

2022 Jurisdictional Factor:		95.54214%	
	Jurisdictional		
	Dismantlement Cost in 2021 Dollars	Dismantlement Cost in Future Dollars	
Sanford			
Sanford Common	7,124,144	13,508,789	6,806,559
Sanford Unit 4	5,082,700	11,769,789	4,856,120
Sanford Unit 5	5,227,622	11,613,368	4,994,582
Scherer			
Scherer Ash Pond (FPL) ³	125,977,608	166,715,255	120,361,700
Scherer Ash Pond (Gulf) ³	41,244,633	54,581,998	39,406,004
Scherer Coal Handling (FPL) ³	833,505	1,978,347	796,349
Scherer Coal Handling (Gulf) ³	272,887	647,704	260,722
Scherer Common (FPL) ³	9,468,699	20,322,804	9,046,597
Scherer Common (Gulf) ³	3,081,281	6,613,374	2,943,922
Scherer Unit 3 (Gulf) ³	4,598,611	10,645,167	4,393,612
Scherer Unit 4 (FPL) ³	15,384,473	35,209,886	14,698,654
Scholz			
Scholz Common ²	22,226,024	22,226,024	21,235,219
Smith			
Smith Common ²	17,404,273	17,404,273	16,628,414
Solar			
Babcock Preserve Solar ¹	6,435,096	16,368,947	6,148,228
Babcock Ranch Solar	6,495,540	14,329,583	6,205,978
Barefoot Bay Solar ¹	6,918,224	16,150,670	6,609,819
Blue Cypress Solar ¹	6,431,737	14,846,403	6,145,019
Blue Heron Solar ¹	6,458,742	16,225,773	6,170,820
Blue Indigo Solar ¹	5,109,597	14,252,859	4,881,818
Cattle Ranch Solar ¹	5,022,745	12,978,060	4,798,837
Citrus Solar	6,347,309	13,953,359	6,064,355
Coral Farm Solar ¹	6,433,822	14,827,787	6,147,011
DeSoto Solar (Solar Energy Ctr)	1,628,169	2,959,501	1,555,587
Echo River Solar ¹	5,483,350	13,998,308	5,238,910
Egret Solar ¹	7,034,483	17,393,937	6,720,896
Hammock Solar ¹	6,378,054	14,892,731	6,093,729
Hibiscus Solar ¹	5,296,830	13,329,447	5,060,705
Horizon Solar ¹	7,195,907	16,900,404	6,875,123
Indian River Solar ¹	7,523,871	17,381,217	7,188,467
Interstate Solar ¹	5,603,001	13,669,949	5,353,227
Lakeside Solar ¹	7,034,483	17,393,937	6,720,896
Loggerhead Solar ¹	6,529,705	15,341,852	6,238,619
Magnolia Springs Solar ¹	7,034,483	17,393,937	6,720,896
Manatee Solar	6,759,240	14,882,918	6,457,923
Miami-Dade Solar ¹	5,244,173	12,944,605	5,010,395
Nassau Solar ¹	7,034,483	17,393,937	6,720,896
Northern Preserve Solar ¹	5,928,396	15,070,380	5,664,116
Okeechobee Solar ¹	7,298,294	17,740,723	6,972,947
Pioneer Trail Solar ¹	6,916,460	16,878,512	6,608,134
Proposed Solar 2021 ¹	70,344,832	179,874,645	67,208,956
Proposed Solar 2022 ¹	42,206,899	111,613,105	40,325,374
Proposed Solar 2023 ¹	70,344,832	192,388,720	67,208,956
Proposed Solar 2024 ¹	70,344,832	198,983,336	67,208,956
Proposed Solar 2025 ¹	49,241,383	144,069,828	47,046,269
Southfork Solar ¹	5,095,346	12,830,977	4,868,202
Space Coast Solar	336,062	752,654	321,081
Sunshine Gateway Solar ¹	7,156,786	17,286,311	6,837,746
Sweetbay Solar ¹	4,594,344	12,176,910	4,389,534
Trailside Solar ¹	7,034,483	17,393,937	6,720,896
Twin Lakes Solar ¹	5,842,354	14,737,175	5,581,910
Union Springs Solar ¹	7,034,483	17,393,937	6,720,896
Wildflower Solar ¹	6,489,431	15,165,318	6,200,141

Section 3

Calculation of Current and Future Jurisdictional Dismantlement Costs

2022 Jurisdictional Factor:		95.54214%		
			Jurisdictional	
	Dismantlement Cost in 2021 Dollars	Dismantlement Cost in Future Dollars	Dismantlement Cost in 2021 Dollars	Dismantlement Cost in Future Dollars
<u>Turkey Point</u>				
Turkey Point Common	3,962,350	7,984,682	3,785,714	7,628,736
Turkey Point Sync Condenser 1	808,897	4,138,202	772,837	3,953,727
Turkey Point Sync Condenser 2	808,897	4,138,202	772,837	3,953,727
Turkey Point Unit 5	1,817,878	8,024,082	1,736,840	7,666,379
<u>WCEC</u>				
West County Common	10,978,713	27,164,479	10,489,297	25,953,524
West County Unit 1	5,104,915	13,854,023	4,877,345	13,236,430
West County Unit 2	5,104,915	13,854,023	4,877,345	13,236,430
West County Unit 3	5,104,915	14,927,569	4,877,345	14,262,118
Grand Total	1,168,490,096	2,512,127,752	1,116,400,414	2,400,140,550

Notes:

¹ New or proposed unit(s) since 2016 Dismantlement Study

² Unit was partially dismantled or fully dismantled since 2016 Dismantlement Study as a result of a repowering or final retirement - See Executive Summary

³ Net of Ownership

Section 3

Calculation of Current and Future Jurisdictional Dismantlement Costs

2023 Jurisdictional Factor:		95.51852%	
	Jurisdictional		
	Dismantlement Cost in 2021 Dollars	Dismantlement Cost in Future Dollars	Dismantlement Cost in 2021 Dollars
Cape Canaveral			
Cape Canaveral CC Common	\$ 7,559,034	\$ 18,533,651	\$ 7,220,278
Cape Canaveral CC Unit 5	5,782,068	18,596,298	5,522,946
Crist			
Crist Ash Landfill (West)	16,746,637	16,746,637	15,996,141
Crist Coal Handling	1,939,733	2,221,807	1,852,805
Crist Common	23,315,370	80,482,965	22,270,497
Crist Unit 4	2,516,186	2,679,288	2,403,424
Crist Unit 5	2,518,436	2,881,217	2,405,573
Crist Unit 6	7,102,376	11,383,768	6,784,085
Crist Unit 7	8,025,436	15,063,416	7,665,778
Crist Unit 8A,B,C,D (CT) ¹	1,293,106	7,896,585	1,235,156
Dania Beach			
Dania Beach Common ¹	3,017,089	10,417,948	2,881,879
Dania Beach Unit 7 ¹	2,523,688	13,563,271	2,410,589
Daniel			
Daniel Ash Pond ³	19,237,400	19,237,400	18,375,281
Daniel Coal Handling ³	2,274,520	4,744,718	2,172,588
Daniel Common ³	4,862,636	10,046,109	4,644,718
Daniel Unit 1 ³	2,787,485	6,734,784	2,662,564
Daniel Unit 2 ³	2,792,475	6,745,976	2,667,331
Ft. Myers			
Ft. Myers Common	16,065,755	29,035,287	15,345,772
Ft. Myers GT (Blackstart)	35,841	506,488	34,235
Ft. Myers Unit 2	5,261,149	13,906,704	5,025,372
Ft. Myers Unit 3 (A, B, C & D)	2,384,028	8,251,731	2,277,189
Indiantown			
Indiantown Common ¹⁽²⁾	22,500,000	22,500,000	21,491,668
Lauderdale			
Ft. Lauderdale Common	9,443,360	27,104,230	9,020,158
Ft. Lauderdale GT (Blackstart)	112,908	602,918	107,848
Ft. Lauderdale Unit 6 (Peaker)	1,050,663	5,933,404	1,003,578
Manatee			
Manatee Common	12,871,892	23,734,833	12,295,041
Manatee Unit 1	34,650,000	34,650,000	33,097,169
Manatee Unit 2	34,650,000	34,650,000	33,097,169
Manatee Unit 3	2,925,995	8,596,069	2,794,867
Manatee Energy Storage			
Manatee Energy Storage ¹	17,076,373	32,487,641	16,311,100
Martin			
Martin Common	28,389,847	53,460,482	27,117,563
Martin ISCC (Solar)	9,525,664	20,899,594	9,098,773
Martin Unit 1 ²	9,250,000	9,250,000	8,835,464
Martin Unit 2 ²	9,250,000	9,250,000	8,835,464
Martin Unit 3	820,186	1,765,627	783,429
Martin Unit 4	855,797	1,796,348	817,444
Martin Unit 8	3,098,681	8,768,267	2,959,814
Okeechobee			
Okeechobee Clean Energy Common	16,522,801	52,331,718	15,782,336
Okeechobee Clean Energy Unit 1	4,691,808	22,460,487	4,481,546
Pace/Pea Ridge Cogen			
Pace/Pea Ridge Cogen Common	45,983	51,191	43,923
Pace/Pea Ridge Cogen Unit 1	3,885	1,657	3,711
Pace/Pea Ridge Cogen Unit 2	3,885	1,657	3,711
Pace/Pea Ridge Cogen Unit 3	3,885	1,657	3,711
Perdido Landfill			
Perdido Landfill Units 1-3	322,755	408,961	308,290
Port Everglades			
Port Everglades Common	7,007,741	18,186,898	6,693,691
Port Everglades Unit 5	2,517,339	13,475,894	2,404,525
Riviera Beach			
Riviera Beach Common	4,187,447	11,250,436	3,999,788
Riviera Beach Unit 5	(589,453)	7,343,108	(563,037)

Section 3

Calculation of Current and Future Jurisdictional Dismantlement Costs

2023 Jurisdictional Factor:		95.51852%	
	Jurisdictional		
	Dismantlement Cost in 2021 Dollars	Dismantlement Cost in Future Dollars	
Sanford			
Sanford Common	7,124,144	13,508,789	6,804,877
Sanford Unit 4	5,082,700	11,769,789	4,854,920
Sanford Unit 5	5,227,622	11,613,368	4,993,347
Scherer			
Scherer Ash Pond (FPL) ³	125,977,608	166,715,255	120,331,953
Scherer Ash Pond (Gulf) ³	41,244,633	54,581,998	39,396,265
Scherer Coal Handling (FPL) ³	833,505	1,978,347	796,152
Scherer Coal Handling (Gulf) ³	272,887	647,704	260,657
Scherer Common (FPL) ³	9,468,699	20,322,804	9,044,361
Scherer Common (Gulf) ³	3,081,281	6,613,374	2,943,195
Scherer Unit 3 (Gulf) ³	4,598,611	10,645,167	4,392,526
Scherer Unit 4 (FPL) ³	15,384,473	35,209,886	14,695,022
Scholz			
Scholz Common ²	22,226,024	22,226,024	21,229,971
Smith			
Smith Common ²	17,404,273	17,404,273	16,624,305
Solar			
Babcock Preserve Solar ¹	6,435,096	16,368,947	6,146,709
Babcock Ranch Solar	6,495,540	14,329,583	6,204,444
Barefoot Bay Solar ¹	6,918,224	16,150,670	6,608,185
Blue Cypress Solar ¹	6,431,737	14,846,403	6,143,501
Blue Heron Solar ¹	6,458,742	16,225,773	6,169,295
Blue Indigo Solar ¹	5,109,597	14,252,859	4,880,612
Cattle Ranch Solar ¹	5,022,745	12,978,060	4,797,651
Citrus Solar	6,347,309	13,953,359	6,062,856
Coral Farm Solar ¹	6,433,822	14,827,787	6,145,492
DeSoto Solar (Solar Energy Ctr)	1,628,169	2,959,501	1,555,203
Echo River Solar ¹	5,483,350	13,998,308	5,237,615
Egret Solar ¹	7,034,483	17,393,937	6,719,235
Hammock Solar ¹	6,378,054	14,892,731	6,092,223
Hibiscus Solar ¹	5,296,830	13,329,447	5,059,454
Horizon Solar ¹	7,195,907	16,900,404	6,873,424
Indian River Solar ¹	7,523,871	17,381,217	7,186,691
Interstate Solar ¹	5,603,001	13,669,949	5,351,904
Lakeside Solar ¹	7,034,483	17,393,937	6,719,235
Loggerhead Solar ¹	6,529,705	15,341,852	6,237,078
Magnolia Springs Solar ¹	7,034,483	17,393,937	6,719,235
Manatee Solar	6,759,240	14,882,918	6,456,326
Miami-Dade Solar ¹	5,244,173	12,944,605	5,009,157
Nassau Solar ¹	7,034,483	17,393,937	6,719,235
Northern Preserve Solar ¹	5,928,396	15,070,380	5,662,717
Okeechobee Solar ¹	7,298,294	17,740,723	6,971,223
Pioneer Trail Solar ¹	6,916,460	16,878,512	6,606,501
Proposed Solar 2021 ¹	70,344,832	179,874,645	67,192,346
Proposed Solar 2022 ¹	42,206,899	111,613,105	40,315,408
Proposed Solar 2023 ¹	70,344,832	192,388,720	67,192,346
Proposed Solar 2024 ¹	70,344,832	198,983,336	67,192,346
Proposed Solar 2025 ¹	49,241,383	144,069,828	47,034,642
Southfork Solar ¹	5,095,346	12,830,977	4,866,999
Space Coast Solar	336,062	752,654	321,002
Sunshine Gateway Solar ¹	7,156,786	17,286,311	6,836,056
Sweetbay Solar ¹	4,594,344	12,176,910	4,388,450
Trailside Solar ¹	7,034,483	17,393,937	6,719,235
Twin Lakes Solar ¹	5,842,354	14,737,175	5,580,530
Union Springs Solar ¹	7,034,483	17,393,937	6,719,235
Wildflower Solar ¹	6,489,431	15,165,318	6,198,609

Section 3

Calculation of Current and Future Jurisdictional Dismantlement Costs

2023 Jurisdictional Factor:		95.51852%	
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	Jurisdictional	
	Dismantlement Cost in 2021 Dollars	Dismantlement Cost in Future Dollars
Turkey Point		
Turkey Point Common	3,962,350	7,984,682
Turkey Point Sync Condenser 1	808,897	4,138,202
Turkey Point Sync Condenser 2	808,897	4,138,202
Turkey Point Unit 5	1,817,878	8,024,082
WCEC		
West County Common	10,978,713	27,164,479
West County Unit 1	5,104,915	13,854,023
West County Unit 2	5,104,915	13,854,023
West County Unit 3	5,104,915	14,927,569
Grand Total	1,168,490,096	2,512,127,752

	Jurisdictional	
	Dismantlement Cost in 2021 Dollars	Dismantlement Cost in Future Dollars
	3,784,778	7,626,850
	772,646	3,952,750
	772,646	3,952,750
	1,736,410	7,664,485
	10,486,704	25,947,109
	4,876,140	13,233,158
	4,876,140	13,233,158
	4,876,140	14,258,593
	1,116,124,501	2,399,547,367

Notes:

¹ New or proposed unit(s) since 2016 Dismantlement Study

² Unit was partially dismantled or fully dismantled since 2016 Dismantlement Study as a result of a repowering or final retirement - See Executive Summary

³ Net of Ownership

Section 4

Escalation Rates Used to Calculate Future Dismantlement Costs

Section 4

Escalation Rates Used to Calculate Future Dismantlement Costs

INFLATION FORECAST

The U.S. Economy
GLOBAL INSIGHT
30 Year Outlook: (August 2020)

YEAR	PCJWSSNF Compensation per Hour (Non-Farm)		PCWPISOP2000 Producer Price Index (Intermediate Materials)		PCJPGDP GDP Deflator (Implicit)		PCWPI10 METAL & METAL PRODUCTS	
	ANNUAL RATE OF CHANGE	COMPOUNDED MULTIPLIER FROM 2020	ANNUAL RATE OF CHANGE	COMPOUNDED MULTIPLIER FROM 2020	ANNUAL RATE OF CHANGE	COMPOUNDED MULTIPLIER FROM 2020	ANNUAL RATE OF CHANGE	COMPOUNDED MULTIPLIER FROM 2020
2020	5.9%	1.000	-4.1%	1.000	0.9%	1.000	-0.3%	1.000
2021	0.5%	1.005	2.3%	1.023	1.1%	1.011	4.8%	1.048
2022	1.8%	1.023	2.5%	1.049	1.2%	1.024	2.9%	1.079
2023	2.2%	1.046	1.7%	1.067	1.5%	1.039	3.0%	1.112
2024	2.7%	1.074	1.8%	1.086	1.8%	1.058	3.0%	1.146
2025	3.3%	1.110	1.4%	1.102	2.1%	1.080	1.7%	1.164
2026	3.7%	1.151	1.3%	1.115	2.3%	1.105	1.0%	1.176
2027	4.0%	1.196	1.2%	1.128	2.4%	1.132	1.0%	1.188
2028	4.1%	1.245	1.1%	1.141	2.5%	1.160	0.9%	1.198
2029	4.1%	1.296	0.9%	1.152	2.4%	1.188	0.6%	1.205
2030	4.1%	1.349	0.8%	1.161	2.4%	1.217	0.6%	1.213
2031	4.0%	1.403	0.8%	1.170	2.3%	1.245	0.9%	1.223
2032	4.0%	1.459	1.1%	1.183	2.3%	1.273	1.4%	1.240
2033	4.0%	1.517	0.9%	1.194	2.2%	1.302	1.2%	1.255
2034	4.0%	1.577	1.0%	1.206	2.2%	1.330	1.2%	1.271
2035	4.0%	1.640	1.1%	1.220	2.2%	1.359	1.4%	1.289
2036	3.9%	1.704	1.1%	1.233	2.1%	1.388	1.6%	1.309
2037	3.9%	1.771	1.4%	1.250	2.1%	1.418	1.8%	1.333
2038	3.9%	1.840	1.5%	1.269	2.1%	1.448	1.9%	1.359
2039	3.9%	1.912	1.3%	1.285	2.1%	1.479	1.7%	1.383
2040	3.9%	1.986	1.4%	1.303	2.1%	1.511	1.7%	1.406
2041	3.9%	2.063	1.4%	1.321	2.2%	1.543	1.6%	1.428
2042	3.9%	2.143	1.4%	1.339	2.2%	1.577	1.5%	1.449
2043	3.9%	2.225	1.3%	1.357	2.2%	1.611	1.4%	1.469
2044	3.8%	2.311	1.4%	1.376	2.2%	1.646	1.4%	1.489
2045	3.8%	2.399	1.5%	1.396	2.2%	1.683	1.4%	1.510
2046	3.8%	2.490	1.5%	1.417	2.2%	1.720	1.4%	1.531
2047	3.8%	2.584	1.5%	1.439	2.2%	1.759	1.5%	1.554
2048	3.8%	2.682	1.6%	1.462	2.3%	1.798	1.6%	1.578
2049	3.8%	2.784	1.7%	1.486	2.3%	1.839	1.6%	1.604
2050	3.8%	2.889	1.7%	1.512	2.3%	1.881	1.7%	1.631
2051	3.8%	2.998	1.7%	1.538	2.3%	1.924	1.7%	1.659
2052	3.8%	3.111	1.7%	1.565	2.3%	1.968	1.7%	1.686
2053	3.8%	3.228	1.7%	1.592	2.3%	2.014	1.7%	1.715
2054	3.8%	3.350	1.7%	1.620	2.3%	2.060	1.7%	1.744
2055	3.8%	3.476	1.7%	1.648	2.3%	2.107	1.7%	1.773
2056	3.8%	3.608	1.7%	1.677	2.3%	2.155	1.7%	1.803
2057	3.8%	3.744	1.7%	1.706	2.3%	2.205	1.7%	1.833
2058	3.8%	3.885	1.7%	1.735	2.3%	2.255	1.7%	1.864
2059	3.8%	4.032	1.7%	1.766	2.3%	2.307	1.7%	1.895
2060	3.8%	4.184	1.7%	1.796	2.3%	2.360	1.7%	1.927
2061	3.8%	4.342	1.7%	1.827	2.3%	2.414	1.7%	1.960
2062	3.8%	4.505	1.7%	1.859	2.3%	2.469	1.7%	1.993
2063	3.8%	4.675	1.7%	1.892	2.3%	2.526	1.7%	2.026
2064	3.8%	4.852	1.7%	1.924	2.3%	2.584	1.7%	2.060
2065	3.8%	5.035	1.7%	1.958	2.3%	2.643	1.7%	2.095
2066	3.8%	5.225	1.7%	1.992	2.3%	2.703	1.7%	2.130
2067	3.8%	5.422	1.7%	2.027	2.3%	2.765	1.7%	2.166
2068	3.8%	5.627	1.7%	2.062	2.3%	2.829	1.7%	2.203
2069	3.8%	5.839	1.7%	2.098	2.3%	2.894	1.7%	2.240
2070	3.8%	6.060	1.7%	2.134	2.3%	2.960	1.7%	2.277

Section 5.1

*Annual Accrual Calculation – As of 12/31/2021
(By Unit) COMBINED*

Section 5.1

Annual Accrual Calculation - Combined

Unit	Year		Future Cost		Difference		Annual Accrual						
	Economic Recovery Year	Recovery Period As of 11/2022	1st Yr Expense (Future \$)	2nd Yr Expense (Future \$)	Total Cost (Future \$)	Adj Reserve as of 12/31/2021	Amount To Accrue	2022	2023	2024	2025	4 Year Average	Monthly Accrual
Cape Canaveral													
Cape Canaveral CC Common	2053	32	7,559,034	\$ 5,440,675	\$ 18,333,651	\$ -	\$ 18,333,651	\$ 362,832	\$ 373,144	\$ 383,750	\$ 394,657	\$ 378,596	\$ 31,550
Cape Canaveral CC Unit 5	2053	32	5,782,068	5,432,526	18,596,298	-	18,596,298	311,987	323,587	335,618	348,096	329,822	27,485
Cedar Bay													
Cedar Bay	N/A	0	-	-	-	-	-	-	-	-	-	-	-
Crest													
Crest Ash Landfill (West)	2022	1	16,746,637	5,023,991	11,722,646	16,746,637	-	-	-	-	-	-	-
Crest Coal Handling	2026	5	1,939,733	653,111	2,221,807	2,056,001	165,807	31,385	32,249	33,137	34,049	32,705	2,725
Crest Common	2062	41	23,596,641	23,596,641	56,862,324	80,482,965	-	1,007,021	1,037,915	1,069,758	1,102,577	1,054,318	87,860
Crest Unit 4	2024	3	2,516,186	787,459	2,679,288	2,555,629	123,659	40,360	41,214	42,066	42,920	39,915	2,576
Crest Unit 5	2026	5	2,518,436	841,687	2,039,529	2,881,217	-	41,973	43,118	44,294	45,503	43,722	3,644
Crest Unit 6	2035	14	7,102,376	3,333,555	8,050,213	11,383,768	2,451,889	139,396	144,173	149,114	154,224	146,727	12,227
Crest Unit 7	2038	17	8,025,436	4,401,933	10,661,483	15,063,416	3,939,663	169,512	175,908	182,545	189,433	179,350	14,946
Crest Unit 8A,B,C,D (CT) ¹	2062	40	1,293,106	2,300,529	5,596,056	-	7,896,585	71,554	74,865	78,329	81,953	76,675	6,390
Dania Beach													
Dania Beach Common ¹	2062	40	3,017,089	3,054,321	7,363,628	10,417,948	-	133,637	137,842	142,180	146,653	140,078	11,673
Dania Beach Unit 7 ¹	2062	40	2,523,688	3,955,746	9,607,525	13,563,271	-	133,132	138,848	144,810	151,028	141,955	11,830
Daniel													
Daniel Ash Pond ¹	N/A	0	-	-	19,237,400	-	19,237,400	-	-	-	-	-	-
Daniel Coal Handling ¹	2046	25	2,274,520	1,392,379	3,352,339	4,744,718	-	130,399	134,291	138,299	142,427	136,354	11,363
Daniel Common ¹	2046	25	4,862,636	2,948,821	7,097,268	10,046,109	-	277,541	285,714	294,128	302,790	290,043	24,170
Daniel Unit 1 ¹	2046	25	2,787,485	1,908,042	4,766,743	6,734,784	-	170,813	176,948	183,303	189,887	180,238	15,020
Daniel Unit 2 ¹	2046	25	2,792,475	1,971,308	4,774,668	6,745,976	-	171,109	177,254	183,619	190,213	180,549	15,066
Fla. Mosaic													
Fla. Mosaic Common	2043	22	16,065,755	8,535,608	20,499,679	29,035,287	-	980,677	1,007,416	1,034,884	1,063,102	1,021,520	85,127
Fl. Mosaic GT (Blackstart)	2066	35	35,841	146,424	506,488	-	3,032	3,032	3,270	3,527	3,804	3,408	284
Fl. Mosaic Unit 2	2043	22	5,261,149	4,038,467	9,869,237	13,906,704	-	382,292	399,561	417,610	436,475	408,985	34,082
Fl. Mosaic Unit 3 (A, B, C & D)	2066	35	2,384,028	2,412,114	5,839,617	8,251,731	-	121,071	125,443	129,973	134,666	127,788	10,649
Indian													
Indian Common ^{1,2}	N/A	0	-	-	22,500,000	-	22,500,000	-	-	-	-	-	-
Lauderdale													
FL Lauderdale Common	2066	35	9,443,560	7,946,097	19,157,232	27,104,230	-	443,239	456,795	470,765	485,163	463,990	38,666
FL Lauderdale GT (Blackstart)	2066	35	112,908	175,341	427,577	602,918	-	6,811	7,145	7,495	7,863	7,329	611
FL Lauderdale Unit 4 ¹	N/A	0	-	-	-	-	-	-	-	-	-	-	-
FL Lauderdale Unit 5 ¹	N/A	0	-	-	-	-	-	-	-	-	-	-	-
FL Lauderdale Unit 6 (Peaker)	2066	35	1,050,663	1,724,684	4,208,719	5,933,404	-	64,738	68,021	71,470	75,094	69,831	5,819
Maitane													
Maitane Common	2045	24	12,871,892	6,981,239	16,753,593	23,734,833	-	726,268	745,023	764,262	783,998	754,887	62,907
Maitane Unit 1	N/A	0	-	-	-	34,650,000	-	-	-	-	-	-	-
Maitane Unit 2	N/A	0	-	-	-	34,650,000	-	-	-	-	-	-	-
Maitane Unit 3	2045	24	2,925,995	2,496,741	6,099,328	8,596,069	-	203,726	213,082	222,868	233,104	218,195	18,183
Maitane Energy Storage													
Maitane Energy Storage ¹	2041	20	17,076,373	9,521,878	22,965,763	32,487,641	-	1,176,438	1,214,885	1,254,588	1,295,389	1,235,375	102,948
Martin													
Martin Common	2045	24	28,389,847	15,716,840	37,743,642	53,460,482	-	1,617,712	1,660,940	1,705,324	1,750,894	1,683,718	140,310
Martin ISCC (Solar)	2045	24	9,525,664	6,116,321	14,783,272	20,899,594	-	582,531	601,918	621,950	642,649	612,262	51,022
Martin Unit 1 ¹	N/A	0	-	-	-	9,250,000	-	-	-	-	-	-	-
Martin Unit 2 ¹	N/A	0	-	-	-	9,250,000	-	-	-	-	-	-	-
Martin Unit 3	2044	13	820,186	508,237	1,257,390	1,191,798	(0)	30,243	32,081	34,030	36,097	33,113	2,759
Martin Unit 4	2044	13	855,797	517,638	1,278,710	1,796,348	-	31,179	33,009	34,946	36,998	34,033	2,836
Martin Unit 8	2045	24	3,098,681	2,548,940	6,219,327	8,768,267	-	212,263	221,665	231,483	241,736	226,787	18,899
Okeechobee													
Okeechobee Clean Energy Common	2059	38	16,522,801	15,342,874	36,988,843	52,331,718	-	743,799	766,710	790,328	814,672	778,877	64,906
Okeechobee Clean Energy Unit 1	2059	38	4,691,808	6,549,129	15,911,358	22,460,487	-	249,502	259,999	270,937	282,335	265,693	22,141
Pace/Pan Ridge Cocon													
Pace/Pan Ridge Cocon Common	2025	4	45,983	15,062	36,129	51,191	43,607	1,820	1,870	1,921	1,973	1,896	158
Pace/Pan Ridge Cocon Unit 1	2025	4	3,885	(555)	2,212	1,657	1,412	82	66	54	43	61	5
Pace/Pan Ridge Cocon Unit 2	2025	4	3,885	(555)	2,212	1,657	1,412	82	66	54	43	61	5
Pace/Pan Ridge Cocon Unit 3	2025	4	3,885	(555)	2,212	1,657	1,412	82	66	54	43	61	5
Paradise Landfill													
Paradise Landfill Units 1-3	2029	8	322,755	119,784	289,177	408,961	236,767	19,362	19,944	20,543	21,159	20,252	1,688

Section 5.1

Annual Accrual Calculation - Combined

			Year		Future Cost			Difference		Annual Accrual				
Unit	Dismantlement Cost in 2021 Dollars	Economic Recovery Year	Recovery Period As of 1/1/2022	1st Yr Expense (Future \$)	2nd Yr Expense (Future \$)	Total Cost (Future \$)	Adj. Revenue as of 12/31/2021	Amount To Accrue	2022	2023	2024	2025	4 Year Average	Monthly Accrual
Port Everglades														
Port Everglades Common	7,007,741	2056	35	5,340,603	12,846,295	18,186,898	-	18,186,898	314,916	323,615	332,554	341,741	328,207	27,351
Port Everglades GTs ¹	-	N/A	0	-	-	-	-	-	152,000	159,463	167,293	-	163,566	-
Port Everglades Unit 5	2,517,339	2056	35	3,918,934	9,556,960	13,475,894	-	13,475,894	182,000	188,948	196,293	175,507	185,656	13,630
Riviera Beach														
Riviera Beach Common	4,187,447	2054	33	3,299,042	7,951,394	11,250,436	-	11,250,436	208,783	208,948	215,300	221,846	215,300	17,685
Riviera Beach Unit 5	(589,453)	2054	33	2,103,845	5,239,263	7,343,108	-	7,343,108	132,356	136,379	140,526	144,798	138,515	11,543
Sanford														
Sanford Common	7,124,144	2043	22	3,965,461	9,541,328	13,506,789	-	13,506,789	444,835	457,963	471,478	485,392	464,917	38,743
Sanford Unit 4	5,082,700	2043	22	3,430,898	8,338,891	11,769,789	-	11,769,789	348,047	361,588	375,656	390,271	368,891	30,741
Sanford Unit 5	5,227,622	2042	21	3,383,871	8,227,497	11,613,368	-	11,613,368	368,318	382,587	397,409	412,805	390,280	32,523
Schwarz														
Schwarz Ash Pond (FPL) ^{1,4}	125,977,608	2066	45	-	-	166,715,255	62,821,861	103,893,394	7,961,927	8,167,307	8,378,000	8,594,146	8,275,345	689,612
Schwarz Ash Pond (Gulf) ^{1,4}	41,244,633	2066	45	-	-	54,581,998	20,567,660	34,014,338	2,606,707	2,673,948	2,742,928	2,813,694	2,709,319	225,777
Schwarz Coal Handling (FPL) ³	833,505	2047	26	578,971	1,399,376	1,978,347	-	1,978,347	48,689	50,335	52,037	53,796	51,214	4,268
Schwarz Coal Handling (Gulf) ³	272,887	2047	26	189,553	458,151	647,704	-	647,704	15,941	16,480	17,037	17,613	16,767	1,397
Schwarz Common (FPL) ³	9,468,699	2047	26	5,963,850	14,358,954	20,322,804	-	20,322,804	528,510	544,265	560,490	577,199	552,616	46,051
Schwarz Common (Gulf) ³	3,081,281	2047	26	1,940,735	4,672,640	6,613,374	-	6,613,374	171,986	177,113	182,393	187,830	179,831	14,986
Schwarz Unit 3 (Gulf) ³	4,598,611	2047	26	3,117,115	7,528,052	10,645,167	-	10,645,167	265,626	274,341	283,342	292,658	278,987	23,549
Schwarz Unit 4 (FPL) ³	15,384,473	2047	26	10,313,081	24,896,806	35,209,886	-	35,209,886	884,094	912,701	942,234	972,722	927,938	77,528
Schultz														
Schultz Common ²	22,226,024	N/A	0	-	-	22,226,024	22,226,024	-	-	-	-	-	-	-
St. John River														
SRPP Common ^{1,3}	-	N/A	0	-	-	-	0	(0)	-	-	-	-	-	-
SRPP Handling ^{1,3}	-	N/A	0	-	-	-	-	-	-	-	-	-	-	-
SRPP Unit 1 ^{1,3}	-	N/A	0	-	-	-	-	-	-	-	-	-	-	-
SRPP Unit 2 ^{1,3}	-	N/A	0	-	-	-	-	-	-	-	-	-	-	-
Smith														
Smith Common ²	17,404,273	N/A	0	-	-	17,404,273	17,404,273	-	-	-	-	-	-	-
Solar														
Babcock Preserve Solar ¹	6,435,096	2050	29	4,793,404	11,575,543	16,368,947	-	16,368,947	346,928	358,279	370,001	382,106	364,328	30,361
Babcock Ranch Solar	6,495,540	2046	25	4,197,771	10,311,811	14,509,583	-	14,529,583	382,037	394,321	407,000	420,087	400,861	33,405
Bankfoot Bay Solar ¹	6,918,224	2048	27	4,732,172	11,418,498	16,150,670	-	16,150,670	386,043	398,357	411,064	424,176	404,910	33,742
Blue Cypress Solar ¹	6,431,737	2048	27	4,351,126	10,495,277	14,846,403	-	14,846,403	357,081	368,317	379,907	391,861	374,292	31,191
Blue Heron Solar ¹	6,438,742	2050	29	4,752,692	11,473,081	16,225,773	-	16,225,773	346,295	357,472	369,009	380,918	363,424	30,285
Blue Indigo Solar ¹	5,109,597	2050	29	3,799,226	9,178,834	12,978,060	-	12,978,060	286,795	297,122	307,820	318,904	302,660	25,222
Cattle Ranch Solar ¹	5,022,745	2050	29	3,799,226	9,178,834	12,978,060	-	12,978,060	272,658	281,731	291,106	300,793	286,572	23,881
Citrus Solar	6,347,309	2046	25	4,087,930	9,865,428	13,953,359	-	13,953,359	372,721	384,652	396,964	409,670	391,002	32,583
Coral Farm Solar ¹	6,433,822	2048	27	4,345,965	10,481,822	14,827,787	-	14,827,787	356,943	368,153	379,716	391,641	374,113	31,176
DeSoto Solar (Solar Energy Ctr)	1,628,169	2039	18	866,315	2,093,186	2,959,501	1,183,800	1,183,800	73,303	75,778	78,336	80,980	77,099	6,425
Edo River Solar ¹	5,483,350	2050	29	4,099,041	9,899,267	13,998,308	-	13,998,308	296,087	305,812	315,857	326,231	310,997	25,916
Egret Solar ¹	7,034,483	2050	29	5,096,578	12,297,359	17,393,937	-	17,393,937	374,527	386,403	398,656	411,297	392,720	32,727
Hammock Solar ¹	6,378,054	2048	27	4,363,572	10,529,159	14,892,731	-	14,892,731	355,934	367,291	379,010	391,102	373,334	31,111
Hibiscus Solar ¹	5,296,830	2050	29	3,904,216	9,425,230	13,329,447	-	13,329,447	284,211	293,401	302,888	312,682	298,295	24,858
Horizon Solar ¹	7,195,907	2048	27	4,951,189	11,940,215	16,900,404	-	16,900,404	402,231	415,560	428,911	442,691	422,447	35,304
Indian River Solar ¹	7,523,871	2048	27	5,093,174	12,281,473	17,381,217	-	17,381,217	417,864	431,026	444,602	458,606	438,624	36,502
Intrastate Solar ¹	5,603,001	2049	28	4,003,735	9,666,215	13,669,949	-	13,669,949	307,306	317,252	327,520	338,121	322,550	26,879
Lakeside Solar ¹	7,034,483	2050	29	5,096,578	12,297,359	17,393,937	-	17,393,937	374,527	386,403	398,656	411,297	392,720	32,727
Logghead Solar ¹	6,529,705	2048	27	4,494,457	10,847,459	15,341,852	-	15,341,852	365,414	377,160	389,283	401,796	383,413	31,951
Magnolia Springs Solar ¹	7,034,483	2050	29	5,096,578	12,297,359	17,393,937	-	17,393,937	374,527	386,403	398,656	411,297	392,720	32,727
Manatee Solar	6,759,240	2046	25	4,360,128	10,521,791	14,882,918	-	14,882,918	397,202	409,942	423,092	436,663	416,725	34,727
Miami-Dade Solar ¹	5,244,173	2049	28	3,790,565	9,154,040	12,944,605	-	12,944,605	289,119	298,601	308,394	318,508	303,656	25,305
Nassau Solar ¹	7,034,483	2050	29	5,096,578	12,297,359	17,393,937	-	17,393,937	374,527	386,403	398,656	411,297	392,720	32,727
Northern Preserve Solar ¹	5,928,396	2050	29	4,413,269	10,657,111	15,070,380	-	15,070,380	319,521	329,967	340,755	351,896	335,535	27,961
Okeechobee Solar ¹	7,298,294	2050	29	5,200,055	12,540,667	17,740,723	-	17,740,723	385,640	397,635	410,002	422,754	404,008	33,667
Pioneer Trail Solar ¹	6,916,460	2049	28	4,943,428	11,935,084	16,878,512	-	16,878,512	379,388	391,667	404,348	417,439	398,210	33,184

Section 5.1 Annual Accrual Calculation - Combined

Unit	Disinvestment Cost in 2021 Dollars	Economic Recovery Year	Recovery Period As of 1/1/2022	Future Cost			Difference		Annual Accrual					
				1st Yr Expense (Future \$)	2nd Yr Expense (Future \$)	Total Cost (Future \$)	Adj Reserve as of 12/31/2021	Amount To Accrue	2022	2023	2024	2025	4 Year Average	Monthly Accrual
Proposed Solar 2021 ¹ - Gulf	14,068,966	2051	30	10,540,594	25,434,335	35,974,929	-	35,974,929	734,494	757,844	781,936	806,793	770,267	64,189
Proposed Solar 2021 ¹ - FPL	56,275,866	2051	30	42,162,375	101,737,341	143,899,716	-	143,899,716	2,937,978	3,031,376	3,127,743	3,227,173	3,081,067	256,756
Proposed Solar 2022 ²	42,206,899	2052	30	32,701,288	78,911,816	111,613,105	-	111,613,105	2,236,178	2,309,852	2,385,953	2,464,561	2,349,136	195,761
Proposed Solar 2023 ³	70,344,832	2053	30	56,465,583	136,023,137	192,388,720	-	192,388,720	-	3,782,006	3,910,993	4,044,380	2,934,345	244,529
Proposed Solar 2024 ⁴	70,344,832	2054	30	58,296,630	140,687,706	198,983,336	-	198,983,336	-	-	3,837,599	3,972,943	1,952,635	162,720
Proposed Solar 2025 ⁴	49,241,383	2055	30	42,062,312	101,863,516	144,069,828	-	144,069,828	-	-	-	2,725,619	681,405	56,784
Southfork Solar ¹	336,062	2050	29	3,758,158	9,072,819	12,830,977	-	12,830,977	273,481	282,330	291,466	300,897	287,043	23,920
Space Coast Solar ¹	5,095,346	2050	18	218,834	533,820	752,654	285,489	467,164	17,265	18,056	18,883	19,748	18,488	1,541
Sunshine Gateway Solar ¹	7,156,786	2049	28	5,064,290	12,222,021	17,286,311	-	17,286,311	390,775	403,278	416,182	429,498	409,933	34,161
Sweetbay Solar ¹	4,594,344	2050	29	3,563,007	8,613,903	12,176,910	-	12,176,910	252,199	260,820	269,735	278,955	265,427	22,119
Trailside Solar ¹	7,034,483	2050	29	5,096,578	12,297,359	17,393,937	-	17,393,937	374,527	386,403	398,656	411,297	392,720	32,727
Twin Lakes Solar ¹	5,842,354	2050	29	4,316,388	10,420,788	14,737,175	-	14,737,175	313,811	323,984	334,487	345,331	329,403	27,450
Union Springs Solar ¹	7,034,483	2050	29	5,096,578	12,297,359	17,393,937	-	17,393,937	374,527	386,403	398,656	411,297	392,720	32,727
Wildflower Solar ¹	6,489,431	2048	27	4,443,350	10,721,968	15,165,318	-	15,165,318	362,284	373,854	385,795	398,116	380,012	31,668
Turkey Point														
Turkey Point Common	3,962,350	2047	26	2,346,249	5,638,433	7,984,682	-	7,984,682	214,857	220,726	226,755	232,949	223,822	18,652
Turkey Point Sync Condenser 1	808,897	2057	36	1,206,459	2,931,743	4,138,202	-	4,138,202	46,638	48,802	51,066	53,434	49,985	4,165
Turkey Point Sync Condenser 2	808,897	2057	36	1,206,459	2,931,743	4,138,202	-	4,138,202	46,638	48,802	51,066	53,434	49,985	4,165
Turkey Point Unit 5	1,817,878	2047	26	2,321,902	5,702,180	8,024,082	-	8,024,082	138,128	146,246	154,840	163,940	150,788	12,566
WCEC														
West County Common	10,978,713	2051	30	7,964,661	19,199,818	27,164,479	-	27,164,479	564,908	582,227	600,078	618,475	591,422	49,285
West County Unit 1	5,104,915	2049	28	4,048,408	9,805,615	13,854,023	-	13,854,023	293,427	304,079	315,116	326,555	309,794	25,816
West County Unit 2	5,104,915	2049	28	4,048,408	9,805,615	13,854,023	-	13,854,023	293,427	304,079	315,116	326,555	309,794	25,816
West County Unit 3	5,104,915	2051	30	4,362,203	10,565,366	14,927,569	-	14,927,569	282,501	292,788	303,449	314,499	298,309	24,859
Grand Total	\$ 1,168,490,096			\$ 621,493,545	\$ 1,500,160,257	\$ 2,512,127,752	\$ 300,788,035	\$ 2,211,338,818	\$ 44,363,596	\$ 49,412,140	\$ 54,788,489	\$ 59,194,257	\$ 51,914,620	\$ 4,326,218

Notes:
¹ New or proposed unit(s) since 2016 Dismantlement Study
² Unit was partially dismantled or fully dismantled since 2016 Dismantlement Study as a result of a repowering or final retirement - See Executive Summary
³ Net of Ownership
⁴ Dismantlement costs are incurred over multiple years based on timing of remediation activities

Section 5.2

Annual Accrual Calculation – As of 12/31/2021
(By Unit) SEPARATE RATEMAKING

Section 5.2

Annual Accrual Calculation - Separate Ratemaking

Florida Power & Light			Year		Future Cost		Difference		Annual Accrual						
Dismantlement Cost In 2021 Dollars	Economic Recovery Year	Recovery Period As of 1/1/2022	1st Yr Expense (Future \$)		2nd Yr Expense (Future \$)		Total Cost (Future \$)	Adj Reserve as of 12/31/2021	Amount To Accrue	2022	2023	2024	2025	4 Year Average	Monthly Accrual
			\$		\$										
Cape Canaveral	2083	32	\$ 5,440,675	\$ 13,092,977	\$ 18,533,651		\$ 18,533,651	\$ -	\$ 18,533,651	\$ 362,832	\$ 373,144	\$ 383,750	\$ 394,657	\$ 378,596	\$ 31,550
	2083	32	\$ 5,432,526	\$ 13,163,773	\$ 18,596,298		\$ 18,596,298		\$ 18,596,298	\$ 311,987	\$ 323,587	\$ 335,618	\$ 348,096	\$ 329,822	\$ 27,485
	N/A	0	-	-	-		-	-	-	-	-	-	-	-	-
	2062	40	3,054,321	7,363,628	10,417,948		10,417,948		10,417,948	133,637	137,842	142,180	146,653	140,078	11,673
	2062	40	3,955,746	9,407,525	13,363,271		13,363,271		13,363,271	133,132	138,848	144,810	151,028	141,955	11,830
	2043	22	8,535,608	20,499,679	29,035,287		29,035,287	-	29,035,287	980,677	1,007,416	1,034,884	1,063,102	1,021,520	85,127
	2066	35	146,424	560,488	506,488		506,488	-	506,488	3,032	3,270	3,408	3,527	3,384	284
	2066	35	4,038,467	9,868,237	13,906,704		13,906,704	-	13,906,704	362,282	399,561	417,610	436,475	408,985	34,082
	2066	35	2,412,114	5,839,617	8,251,731		8,251,731	-	8,251,731	121,071	125,443	129,973	134,666	127,788	10,649
	N/A	0	-	-	22,500,000		22,500,000	-	22,500,000	-	-	-	-	-	-
Lauderdale	2066	35	7,946,997	19,157,232	27,104,230		27,104,230	-	27,104,230	443,239	456,795	470,765	485,163	463,990	38,666
	2066	35	1,753,341	4,277,577	6,027,918		6,027,918	-	6,027,918	6,811	7,145	7,495	7,863	7,329	611
	N/A	0	-	-	-		-	-	-	-	-	-	-	-	-
	N/A	0	-	-	-		-	-	-	-	-	-	-	-	-
Manatee	2066	35	1,724,684	4,206,719	5,933,404		5,933,404	-	5,933,404	64,738	68,021	71,470	75,094	69,831	5,819
	2045	24	6,981,239	16,753,593	23,734,833		23,734,833	-	23,734,833	726,268	745,023	764,262	783,998	754,887	62,907
	N/A	0	-	-	34,650,000		34,650,000	-	34,650,000	-	-	-	-	-	-
	N/A	0	-	-	34,650,000		34,650,000	-	34,650,000	-	-	-	-	-	-
Manatee Energy Storage	2045	24	2,496,741	6,099,328	8,596,069		8,596,069	-	8,596,069	203,726	213,082	222,868	233,104	218,195	18,183
	2041	20	9,521,878	22,965,763	32,487,641		32,487,641	-	32,487,641	1,176,438	1,214,885	1,254,588	1,295,589	1,235,375	102,948
Martin	2045	24	15,716,840	37,743,642	53,460,482		53,460,482	-	53,460,482	1,617,712	1,660,940	1,705,324	1,750,894	1,683,718	140,310
	2045	24	9,525,664	6,116,321	20,899,594		20,899,594	-	20,899,594	582,531	601,918	621,950	642,649	612,262	51,022
	N/A	0	-	-	9,250,000		9,250,000	-	9,250,000	-	-	-	-	-	-
	N/A	0	-	-	9,250,000		9,250,000	-	9,250,000	-	-	-	-	-	-
Martin Unit 2	2044	13	508,237	1,257,390	1,765,627		1,765,627	-	1,765,627	30,243	32,081	34,080	36,097	33,113	2,759
	2044	13	517,638	1,278,710	1,796,348		1,796,348	-	1,796,348	31,179	33,009	34,946	36,998	34,033	2,836
	2045	24	2,548,940	6,219,327	8,768,267		8,768,267	-	8,768,267	212,263	221,665	231,483	241,736	226,787	18,899
	2069	38	15,342,874	36,988,843	52,331,718		52,331,718	-	52,331,718	743,799	766,710	790,328	814,672	778,877	64,906
Okeechobee	2069	38	6,549,129	15,911,158	22,460,287		22,460,287	-	22,460,287	249,502	259,999	270,937	282,335	265,693	22,141
	2066	35	5,340,603	12,846,295	18,186,898		18,186,898	-	18,186,898	314,916	323,615	332,554	341,741	328,207	27,351
Port Everglades	N/A	0	-	-	13,475,894		13,475,894	-	13,475,894	152,000	159,463	167,293	175,507	163,566	13,630
	2066	35	3,918,934	9,556,960				-	-	-	-	-	-	-	-
Riviera Beach	2064	33	3,299,042	7,951,394	11,250,436		11,250,436	-	11,250,436	202,783	208,948	215,300	221,846	212,219	17,685
	2064	33	2,103,845	5,239,263	7,343,108		7,343,108	-	7,343,108	132,536	136,579	140,526	144,798	138,515	11,543
Sanford	2043	22	3,965,461	9,413,328	13,508,789		13,508,789	-	13,508,789	444,335	457,963	471,478	485,392	464,917	38,743
	2043	22	3,410,898	8,338,891	11,769,789		11,769,789	-	11,769,789	348,047	361,588	375,656	390,271	368,891	30,741
	2042	21	3,385,871	8,227,497	11,613,368		11,613,368	-	11,613,368	368,318	382,587	397,409	412,805	390,280	32,523
	2066	45	-	-	166,715,255		166,715,255	87,103,658	79,611,997	4,543,269	4,664,101	4,788,156	4,915,518	4,727,761	393,980
Scherer	2047	26	578,971	1,399,376	1,978,347		1,978,347	-	1,978,347	48,589	50,335	52,037	53,796	51,214	4,268
	2047	26	5,963,850	14,556,954	20,322,804		20,322,804	-	20,322,804	528,510	544,565	560,690	577,199	552,616	46,051
	2047	26	10,313,081	24,886,806	35,209,886		35,209,886	-	35,209,886	884,094	912,701	942,234	972,722	927,938	77,328
	2047	26	-	-	-		-	-	-	-	-	-	-	-	-

Section 5.2

Annual Accrual Calculation - Separate Ratemaking

Florida Power & Light			Year		Future Cost			Difference		Annual Accrual				
Unit	Dis dismantlement Cost in 2021 Dollars	Economic Recovery Year	Recovery Period As of 1/1/2022	1st Yr Expense (Future \$)	2nd Yr Expense (Future \$)	Total Cost (Future \$)	Adj Reserve as of 12/31/2021	Amount To Accrue	2022	2023	2024	2025	4 Year Average	Monthly Accrual
SL John River														
SIRPP Common ^{1,3}	-	N/A	0	-	-	-	-	-	-	-	-	-	-	(0)
SIRPP Handling ^{1,3}	-	N/A	0	-	-	-	-	-	-	-	-	-	-	-
SIRPP Unit 1 ^{1,3}	-	N/A	0	-	-	-	-	-	-	-	-	-	-	-
SIRPP Unit 2 ^{1,3}	-	N/A	0	-	-	-	-	-	-	-	-	-	-	-
Solar														
Babcock Preserve Solar ¹	6,435,096	2060	29	4,793,404	11,575,543	16,368,947	-	16,368,947	346,928	358,729	370,001	382,106	364,328	30,361
Babcock Ranch Solar	6,495,540	2046	25	4,197,711	10,131,811	14,329,523	-	14,329,523	382,037	394,321	407,000	420,087	400,861	33,405
Barfield Bay Solar ¹	6,918,224	2048	27	4,732,172	11,418,498	16,150,670	-	16,150,670	386,043	398,457	411,064	424,176	404,910	33,742
Blue Cypress Solar ¹	6,431,737	2048	27	4,351,126	10,495,277	14,846,403	-	14,846,403	357,081	368,317	379,907	391,861	374,292	31,191
Blue Heron Solar ¹	6,438,742	2060	29	4,732,692	11,473,081	16,225,773	-	16,225,773	346,395	357,472	369,009	380,918	364,424	30,285
Cattle Ranch Solar ¹	5,022,145	2060	29	3,799,226	9,178,834	12,978,060	-	12,978,060	272,658	281,731	291,106	300,793	286,572	23,881
Citrus Solar	6,347,309	2046	25	4,087,930	9,865,428	13,953,359	-	13,953,359	372,721	384,652	396,964	409,670	391,002	32,583
Coral Farm Solar ¹	6,433,822	2048	27	4,345,965	10,481,822	14,827,787	-	14,827,787	356,943	368,153	379,716	391,641	374,113	31,176
DeSoto Solar (Solar Energy Ctr)	1,628,169	2039	18	866,315	2,093,186	2,959,501	1,183,800	-	73,303	75,778	78,336	80,980	77,099	6,425
Echo River Solar ¹	5,483,350	2060	29	4,099,041	9,899,267	13,998,308	-	13,998,308	296,087	305,812	315,857	326,231	310,997	25,916
Egret Solar ¹	7,034,483	2060	29	5,096,578	12,297,359	17,393,937	-	17,393,937	374,527	386,403	398,656	411,297	392,720	32,727
Hammock Solar ¹	6,378,654	2048	27	4,363,572	10,259,159	14,622,731	-	14,622,731	355,934	367,291	379,010	391,102	373,334	31,111
Horizon Solar ¹	5,296,830	2060	29	3,904,216	9,425,230	13,329,447	-	13,329,447	284,211	293,401	302,888	312,682	298,295	24,858
Horizon Solar ¹	7,195,907	2048	27	4,951,189	11,949,215	16,900,404	-	16,900,404	404,624	415,560	428,911	442,691	422,447	35,204
Indian River Solar ¹	7,523,721	2048	27	5,093,744	12,287,473	17,381,217	-	17,381,217	417,864	431,026	444,402	458,606	439,024	36,502
Interstate Solar ¹	5,603,001	2049	28	4,005,735	9,660,215	13,669,949	-	13,669,949	307,366	317,352	327,520	338,121	322,550	26,879
Lakeview Solar ¹	7,034,483	2060	29	5,096,578	12,297,359	17,393,937	-	17,393,937	374,527	386,403	398,656	411,297	392,720	32,727
Loggheadhead Solar ¹	6,529,705	2048	27	4,494,457	10,847,395	15,341,852	-	15,341,852	365,414	377,160	389,283	401,796	383,413	31,951
Magnolia Springs Solar ¹	7,034,483	2060	29	5,096,578	12,297,359	17,393,937	-	17,393,937	374,527	386,403	398,656	411,297	392,720	32,727
Manatee Solar	6,729,240	2046	25	4,360,128	10,522,791	14,882,918	-	14,882,918	397,202	409,942	423,092	436,663	416,725	34,727
Miami-Dade Solar ¹	5,244,173	2049	28	3,790,565	9,154,040	12,944,605	-	12,944,605	289,119	298,601	308,394	318,508	303,656	25,305
Nassau Solar ¹	7,034,483	2060	29	5,096,578	12,297,359	17,393,937	-	17,393,937	374,527	386,403	398,656	411,297	392,720	32,727
Northern Preserve Solar ¹	5,928,396	2060	29	4,413,269	10,657,111	15,070,380	-	15,070,380	319,521	329,967	340,755	351,896	335,535	27,961
Okeechobee Solar ¹	7,298,294	2060	29	5,200,055	12,540,667	17,740,723	-	17,740,723	385,640	399,635	410,002	422,754	404,008	33,667
Pioneer Trail Solar ¹	6,916,460	2049	28	4,943,428	11,935,084	16,878,512	-	16,878,512	379,385	391,667	404,348	417,439	398,210	33,184
Proposed Solar 2021 ^{1,1} , FPL	56,275,866	2051	30	42,162,375	101,737,341	143,899,716	-	143,899,716	2,937,978	3,031,376	3,127,743	3,227,173	3,081,067	256,756
Proposed Solar 2022 ¹	42,206,899	2052	30	32,701,288	78,911,816	111,613,105	-	111,613,105	2,236,178	2,309,852	2,385,953	2,464,561	2,340,136	195,761
Proposed Solar 2023 ¹	70,344,832	2053	30	56,365,583	136,023,137	192,388,720	-	192,388,720	-	3,782,006	3,910,993	4,044,380	2,934,345	244,529
Proposed Solar 2024 ¹	49,241,383	2054	30	38,295,630	140,687,706	198,983,336	-	198,983,336	-	-	3,837,599	3,972,943	1,952,635	162,720
Proposed Solar 2025 ¹	49,241,383	2055	30	42,206,312	101,865,516	144,069,828	-	144,069,828	-	-	-	2,725,619	681,405	56,784
Southfork Solar ¹	5,095,346	2059	28	3,758,158	9,072,819	12,830,977	-	12,830,977	273,481	282,330	291,466	300,897	287,043	23,920
Space Coast Solar	336,062	2039	18	218,834	533,820	752,654	285,489	-	17,265	18,056	18,883	19,748	18,488	1,541
Sunshine Gateway Solar ¹	7,156,786	2049	28	5,064,290	12,222,021	17,286,311	-	17,286,311	390,775	403,278	416,182	429,498	409,933	34,161
Sweetbay Solar ¹	4,594,344	2050	29	3,563,007	8,613,903	12,176,910	-	12,176,910	252,199	260,820	269,735	278,955	265,427	22,119
Twin Lakes Solar ¹	7,034,483	2060	29	5,096,578	12,297,359	17,393,937	-	17,393,937	374,527	386,403	398,656	411,297	392,720	32,727
Twin Lakes Solar ¹	5,842,354	2060	29	4,316,388	10,420,788	14,737,175	-	14,737,175	313,811	323,984	334,487	345,331	329,403	27,450
Union Springs Solar ¹	7,034,483	2060	29	5,096,578	12,297,359	17,393,937	-	17,393,937	374,527	386,403	398,656	411,297	392,720	32,727
Wildflower Solar ¹	6,489,431	2048	27	4,443,350	10,121,968	15,165,318	-	15,165,318	362,384	373,854	385,795	398,116	380,012	31,668
Turkey Point														
Turkey Point Common	3,962,350	2047	26	2,346,249	5,638,433	7,984,682	-	7,984,682	214,857	220,726	226,755	232,949	223,822	18,652
Turkey Point Synch Condenser 1	808,897	2057	36	1,206,459	2,931,743	4,138,202	-	4,138,202	46,638	48,802	51,066	53,434	49,985	4,165
Turkey Point Synch Condenser 2	808,897	2057	36	1,206,459	2,931,743	4,138,202	-	4,138,202	46,638	48,802	51,066	53,434	49,985	4,165
Turkey Point Unit 5	1,817,878	2047	26	2,321,902	5,762,180	8,024,082	-	8,024,082	-	-	-	154,940	150,788	12,566
WEC														
West County Common	10,978,713	2051	30	7,964,661	19,109,818	27,164,479	-	27,164,479	564,908	582,227	600,078	618,475	591,422	49,285
West County Unit 1	5,104,115	2049	28	4,064,408	9,865,615	13,929,023	-	13,929,023	285,427	294,759	304,279	313,116	306,455	25,816
West County Unit 2	5,104,115	2049	28	4,064,408	9,865,615	13,929,023	-	13,929,023	285,427	294,759	304,279	313,116	306,455	25,816
West County Unit 3	5,104,115	2051	30	4,362,203	10,365,566	14,727,769	-	14,727,769	282,591	292,788	303,447	314,499	298,309	24,859
Grand Total	\$ 96,409,1632	\$ 552,186,725	\$ 1,333,249,650	\$ 2,162,451,629	\$ 2,162,451,629	\$ 2,162,451,629	\$ 20,127,781	\$ 1,961,174,348	\$ 34,900,998	\$ 39,366,425	\$ 44,461,952	\$ 48,621,839	\$ 41,735,279	\$ 3,477,940

Notes:

¹ New or proposed unit(s) since 2016 Dis dismantlement Study

² Unit was partially dismantled or fully dismantled since 2016 Dis dismantlement Study as a result of a repowering or final retirement - See Executive Summary

³ Net of Ownership

⁴ Dis dismantlement costs are incurred over multiple years based on timing of remediation activities

Section 5.2 Annual Accrual Calculation - Separate Ratemaking

Gulf Power			Year		Future Cost		Difference		Annual Accrual																			
Disbursement			Economic Recovery Year		Recovery Period As of 11/1/2022		1st Yr Expense (Future \$)		2nd Yr Expense (Future \$)		Total Cost (Future \$)		Adj Reserve as of 12/31/2021		Amount To Accrue		2022		2023		2024		2025		4 Year Average		Monthly Accrual	
Crist			\$	16,746,637	2022	1	16,746,637	11,722,646	\$	16,746,637	\$	16,746,637	\$	16,746,637	\$	16,746,637	\$	31,385	\$	32,249	\$	33,137	\$	34,049	\$	32,705	\$	2,725
Crist Ash Landfill (West)			1,939,733	2026	41	23,596,641	56,886,324	2,221,807	2,056,001	165,807	80,482,965	1,007,021	1,037,915	1,069,758	1,102,577	1,054,318	87,860											
Crist Coal Handling			25,315,370	2026	4	23,596,641	56,886,324	2,221,807	2,056,001	165,807	80,482,965	1,007,021	1,037,915	1,069,758	1,102,577	1,054,318	87,860											
Crist Unit 4			2,516,186	2026	3	2,516,186	787,459	2,679,288	2,555,629	123,659	42,086	40,360	41,214	42,086	43,015	2,576												
Crist Unit 5			2,518,436	2026	5	2,518,436	841,689	2,039,529	2,881,127	2,659,585	221,632	141,973	143,118	144,294	145,503	3,644												
Crist Unit 6			7,102,376	2035	14	3,333,555	8,050,213	11,383,768	8,931,880	2,451,889	149,114	139,396	144,173	149,114	154,224	12,006												
Crist Unit 7			8,025,436	2038	17	4,401,933	10,661,483	15,063,416	7,409,616	7,896,585	329,320	330,396	341,746	354,641	368,023	29,056												
Crist Unit 8A,B,C,D (CT) ¹			1,293,106	2062	40	2,300,529	5,596,066	7,896,585	-	-	78,329	81,953	74,865	78,329	81,953	6,390												
Daniel																												
Daniel Ash Pond ¹			19,237,400	N/A	0	19,237,400	-	19,237,400	-	-	19,237,400	-	-	-	-	-	-											
Daniel Coal Handling ³			2,274,520	2046	25	3,352,339	4,744,718	-	-	4,744,718	-	-	-	-	-	-												
Daniel Common ³			4,862,636	2046	25	2,948,821	7,097,288	10,046,109	-	-	10,046,109	-	-	-	-	-												
Daniel Unit 1 ¹			2,787,485	2046	25	1,968,042	4,766,743	6,734,784	-	-	6,734,784	-	-	-	-	-												
Daniel Unit 2 ¹			2,792,475	2046	25	1,971,308	4,774,668	6,745,976	-	-	6,745,976	-	-	-	-	-												
Pace/Pea Ridge/Cogen																												
Pace/Pea Ridge/Cogen Common			45,983	2025	4	15,062	36,129	51,191	43,607	7,584	1,820	1,870	1,921	1,973	1,896	158												
Pace/Pea Ridge/Cogen Unit 1			3,885	2025	4	(555)	2,212	1,657	1,412	246	82	66	54	43	61	5												
Pace/Pea Ridge/Cogen Unit 2			3,885	2025	4	(555)	2,212	1,657	1,412	246	82	66	54	43	61	5												
Pace/Pea Ridge/Cogen Unit 3			3,885	2025	4	(555)	2,212	1,657	1,412	246	82	66	54	43	61	5												
Portland Landfill																												
Portland Landfill Units 1-3			322,755	2029	8	119,784	289,177	408,961	236,767	172,194	19,362	19,944	20,543	21,159	20,252	1,688												
Scherer																												
Scherer Ash Pond (Gulp) ^{1,4}			41,244,633	2066	45	-	-	54,581,998	-	-	54,581,998	-	-	-	-	-												
Scherer Coal Handling (Gulp) ³			272,887	2047	26	189,553	488,151	647,704	-	-	647,704	-	-	-	-	-												
Scherer Common (Gulp) ³			3,081,281	2047	26	1,940,733	4,672,640	6,613,374	-	-	6,613,374	-	-	-	-	-												
Scherer Unit 3 (Gulp) ³			4,598,611	2047	26	3,117,115	7,528,052	10,645,167	-	-	10,645,167	-	-	-	-	-												
Schulz																												
Schulz Common ²			22,226,024	N/A	0	-	-	22,226,024	-	-	22,226,024	-	-	-	-	-												
Smith																												
Smith Common ²			17,404,273	N/A	0	-	-	17,404,273	-	-	17,404,273	-	-	-	-	-												
Solar																												
Blue Indigo Solar ¹			5,109,597	2050	29	4,166,186	10,086,673	14,252,859	-	-	14,252,859	-	-	-	-	-												
Proposed Solar 2021 ¹ - Gulf			14,068,966	2051	30	10,540,594	25,434,335	35,974,929	-	-	35,974,929	-	-	-	-	-												
Grand Total			\$ 203,798,464			\$ 69,306,820	\$ 166,919,607	\$ 349,676,123	\$ 99,511,654	\$ 14,944,834	\$ 11,693,309	\$ 10,283,007	\$ 9,303,775	\$ 11,556,206	\$ 963,017													

Notes:
¹ New or proposed unit(s) since 2016 Dismantlement Study
² Unit was partially dismantled or fully dismantled since 2016 Dismantlement Study as a result of a repowering or final retirement - See Executive Summary
³ Net of Ownership
⁴ Dismantlement costs are incurred over multiple years based on timing of remediation activities

Section 6

Future Expenditures by Year

Section 6

Future Expenditures by Year

Future Dismantlement Expenditures by Year
(Per 2021 Dismantlement Study)

Year	Projected Dismantlement Expenditures
2022	\$ 188,596,386
2023	25,249,088
2024	14,998,033
2025	17,648,877
2026	20,411,492
2027	23,294,062
2028	16,427,495
2029	15,246,753
2030	17,632,440
2031	8,506,426
2032	3,385,110
2033	2,689,924
2034	3,386,995
2035	8,313,564
2036	10,444,540
2037	1,420,813
2038	5,831,043
2039	13,169,835
2040	4,078,169
2041	10,992,082
2042	27,814,198
2043	29,706,074
2044	49,805,346
2045	35,482,686
2046	104,180,468
2047	78,989,946
2048	103,192,016
2049	116,431,060
2050	141,814,950
2051	253,678,075
2052	191,620,823
2053	148,197,962
2054	228,092,719
2055	198,293,503
2056	125,783,963
2057	54,726,068
2058	2,406,472
2059	24,378,052
2060	57,911,210
2061	8,517,216
2062	35,644,718
2063	80,963,778
2064	848,891
2065	877,314
2066	1,041,001
2067	6,115
Grand Total	\$ 2,512,127,752

Note:

Unless otherwise noted (Section 5), FPL assumes dismantlement will commence at retirement and span two years for accrual calculations
Units retired in or before 2021 with forecasted expenditures in the year 2021, will have those expenditures reflected in year 2022 above

Section 7

Dismantlement Cost Analysis Prepared by 1898 & Co.



Dismantlement Study



Florida Power & Light Company; Gulf Power Company

Dismantlement Study
Project No. 121955

4/29/2021

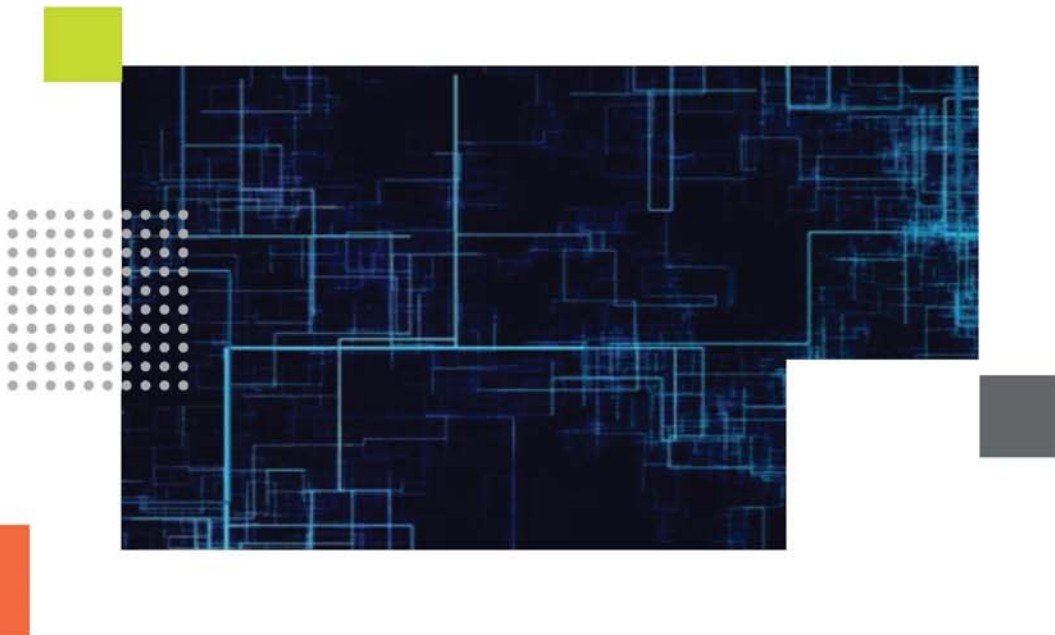


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1.0 EXECUTIVE SUMMARY

1.1 Introduction

Florida Power & Light Company ("FPL") and Gulf Power Company ("Gulf") retained 1898 & Co., part of Burns & McDonnell Engineering Company, Inc. of Kansas City, Missouri to conduct a Dismantlement Study ("Study") for power generation assets ("Plants") located in Florida, Georgia, and Mississippi. The assets include natural gas-fired, coal-fired, solar, and battery energy storage facilities. The purpose of the Study was to review the facilities and to make a recommendation to FPL and Gulf regarding the total cost to dismantle the facilities at the end of their useful lives. The dismantlement costs were developed by 1898 & Co. using information provided by FPL and Gulf and in-house data available to 1898 & Co.

1.2 Results

1.2.1 1898 & Co. Cost Estimates

1898 & Co. has prepared cost estimates in 2020 dollars for the dismantlement of the Plants. When FPL and Gulf determine 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 dismantlement costs. FPL and Gulf will incur costs in the demolition and restoration of the sites less the scrap value of equipment and bulk steel. The following tables include a summary of the cost estimates prepared by 1898 & Co.

Table 1-1: Cost Estimate Summary – FPL Sites

Summary	Dismantlement Costs	Salvage Credits	Net Project Cost
FPL Plants	\$ 375,804,736	\$ (134,465,554)	\$ 241,339,182
FPL Solar Sites	\$ 277,172,404	\$ (77,096,406)	\$ 200,075,998
TOTAL STUDY DISMANTLEMENT COSTS	\$ 652,977,140	\$ (211,561,960)	\$ 441,415,180

Table 1-2: Cost Estimate Summary – Gulf Sites

Summary	Dismantlement Costs	Salvage Credits	Net Project Cost
Gulf Plants	\$ 98,317,637	\$ (30,388,636)	\$ 67,929,001
Gulf Solar Sites	\$ 9,145,378	\$ (3,966,481)	\$ 5,178,897
TOTAL STUDY DISMANTLEMENT COSTS	\$ 107,463,015	\$ (34,355,117)	\$ 73,107,898

1.2.2 Combined Cost Estimates

FPL and Gulf are in the process of demolition activities and planning for the removal of select units and the environmental remediation of certain ponds and landfills. As part of this process, FPL and Gulf have provided 1898 & Co. with cost estimates internally developed for these activities. 1898 & Co. did not independently verify these cost estimates as part of the development of this study. The following tables include the cost estimates provided by FPL and Gulf combined with the cost estimates prepared by 1898 & Co.

Table 1-3: FPL and 1898 & Co. Combined Dismantlement Cost Estimate Summaries

Summary	Combined Project Cost
FPL Plants	\$ 477,616,790
FPL Solar Sites	\$ 200,075,998
TOTAL STUDY DISMANTLEMENT COSTS	\$ 677,692,788

Table 1-4: Gulf and 1898 & Co. Combined Dismantlement Cost Estimate Summaries

Summary	Combined Project Cost
Gulf Plants	\$ 184,787,968
Gulf Solar Sites	\$ 5,178,897
TOTAL STUDY DISMANTLEMENT COSTS	\$ 189,966,865

Table 1-3 and Table 1-4 do not include the costs for solar sites planned beyond 2020. These costs are provided in the following table. The solar proxy cost used by FPL for the proposed solar sites was not directly covered by the scope of the 1898 & Co. Study.

Table 1-5: FPL and Gulf 2021 – 2025 Proposed Solar Sites Using Solar Proxy Estimate¹

Summary	Combined Project Costs
2021 Proposed Solar (10 Sites)	\$ 70,223,060
2022 Proposed Solar (6 Sites)	\$ 42,133,836
2023 Proposed Solar (10 Sites)	\$ 70,223,060
2024 Proposed Solar (10 Sites)	\$ 70,223,060
2025 Proposed Solar (7 Sites)	\$ 49,156,142
TOTAL COST 43 PROPOSED SOLAR SITES	\$ 301,959,158

¹ Listed proposed sites are not included in Tables 1-3 and 1-4 as these sites are expected to be in service beyond 2020. The Solar Proxy estimate, provided in Appendix A-42, was utilized in preparing these cost estimates.

2.0 INTRODUCTION

2.1 Background

1898 & Co. was retained by FPL and Gulf to conduct a Study for power generation assets located in Florida, Georgia, and Mississippi to estimate the dismantlement costs. The assets include natural gas-fired, coal-fired, and solar generating facilities as well as battery energy storage facilities. The purpose of the Study was to review the facilities and to make a recommendation to FPL and Gulf regarding the total cost to dismantle the facilities at the end of their useful lives.

1898 & Co. has prepared dismantlement studies for over 200 facilities on various types of fossil fuel and renewables power plants using a proven approach to developing these estimates. In addition to preparing dismantlement estimates, 1898 & Co. has supported demolition projects as the owner's engineer, to evaluate demolition bids and oversee demolition activities. This has provided 1898 & Co. with insight into the range of competitive demolition bids, which also assists in confirming the reasonableness of the dismantlement estimates developed by 1898 & Co.

2.2 Study Methodology

The site dismantlement costs were developed using information provided by FPL and Gulf 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 performed during a prior Study, review of engineering drawings, 1898 & Co.'s in-house database of plant equipment quantities, and 1898 & Co.'s professional judgment. This resulted in an estimate of quantities for the tasks required to be performed for each dismantlement effort. Current market pricing for labor rates, equipment, and unit pricing were then developed for each task. The unit pricing was developed for each site based on local 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 dismantlement for each site.

The dismantlement costs include the cost to return each site to an industrial condition, suitable for reuse for development of an industrial facility, commonly referred to as a brownfield site. Included are the costs to dismantle all of the assets owned by FPL and Gulf at the site, including power generating equipment and balance of plant ("BOP") facilities.

1898 & Co. relied upon information provided by FPL and Gulf, including for example planning documents, which contain uncertain forecasts and tentative planning information. Due to the

nature of this planning information, it is subject to change at the discretion of the utility. 1898 & Co. relied upon the information as provided and has not reviewed the FPL and Gulf provided information for accuracy.

2.3 Site Visits

At the time of the Study, 1898 & Co. did not physically visit the sites due to travel restrictions relating to the COVID-19 pandemic. However, as part of a prior Study, individuals from 1898 & Co. and the demolition contractor Brandenburg visited the sites listed in Table 2-1, accompanied by representatives from FPL. The site visits consisted of a tour of the facility with Plant personnel, to review the equipment installed at each site.

Table 2-1: 2016 Dismantlement Study Site Visit Dates

Site	Date Visited
Martin	May 14, 2015
DeSoto Solar	May 20, 2015
Fort Myers	May 20, 2015
Riviera Beach	May 21, 2015
West County	May 21, 2015
Scherer	May 26, 2015
St. John's River	May 27, 2015
Cape Canaveral	May 27, 2015
Sanford	May 28, 2015
Manatee	May 28, 2015
Turkey Point	May 29, 2015
Lauderdale	May 29, 2015
Port Everglades	May 29, 2015

Mr. Jon-Paul Zabala, from FPL, served as the representative throughout the site visits, along with plant personnel at each of the sites. The following 1898 & Co. representatives comprised the site visit team:

- Mr. Jeff Kopp, Project Manager
- Mr. Kory Sandven, Project Engineer
- Mr. Parker Hills, Project Engineer
- Mr. Andy Debrowski, Brandenburg, Demolition Contractor Representative

As such, in preparing this Study, 1898 & Co. additionally relied on information obtained during the site walkdowns conducted in 2015. FPL and Gulf personnel discussed material changes to the sites listed above since the time of the initial site visits.

3.0 PLANT DESCRIPTIONS

Below are plant descriptions for all of the Plants considered for the purposes of this Study.

3.1 FPL Plants

3.1.1 Cape Canaveral

The Cape Canaveral plant is located in Cape Canaveral, Florida. The facility is a single 3-on-1 combined cycle unit (Unit 5). Unit 5 consists of three Siemens 8000H combustion turbines, three heat recovery steam generators ("HRSGs"), and one steam turbine. The total capacity is approximately 1,290 megawatts ("MW"). Additionally, this unit includes a selective catalytic reduction ("SCR") for reducing mono-nitrogen oxides ("NO_x") emissions. The facility also includes a man-made cooling water intake and discharge canal which has a manatee heating station.

3.1.2 Cedar Bay

The Cedar Bay plant is located alongside the Broward River, approximately 9 miles northeast of downtown Jacksonville, Florida. The plant included a single coal-fired boiler (Unit 1) with a rating of 250 MW. Purchased in 2015, Cedar Bay was outside the scope of 1898 & Co.'s 2015 study, but included in FPL's overall calculations. Retired late in 2016, the facilities have been undergoing demolition activities. Demolition activities are expected to be completed by the end of 2021. As such, a cost estimate was not included for Cedar Bay.

3.1.3 Dania Beach

The Dania Beach plant is planned for development in Fort Lauderdale, Florida. At the time of the Study the facility had not yet reach commercial operation. The facility is to be constructed in close proximity of the Lauderdale plant and it will consist of a 2 on 1 combined cycle unit (Unit 5), with a combined capacity of 1,163 MW.

3.1.4 Fort Myers

The Fort Myers plant is located along the Caloosahatchee River approximately 7 miles northeast of downtown Fort Myers, Florida. The facility includes a single 6-on-2 combined cycle unit (Unit 2) which incorporates six General Electric ("GE") 7FA combustion turbines, six Foster Wheeler HRSGs, and two steam turbines with a capacity of 1,812 MW at the summer peak rating. The facility also includes 2 simple cycle GE 7FA combustion turbines (Units 3A and 3B) with a combined capacity of 852 MW at the summer peak rating. Previously, the site included 12 small simple cycle combustion turbines, 10 of which have been replaced with 2

simple cycle GE 7FA.05 combustion turbines (Units 3C and 3D), and two of which remain as black start units. Water for the facility's condensing cooling system is provided via Caloosahatchee River with water discharge from the cooling towers to a man-made canal that discharges to the Orange River.

3.1.5 Indiantown

The Indiantown plant is located in Indiantown, Florida, approximately 3 miles east of Lake Okeechobee. Purchased in 2016, Indiantown was outside the scope of 1898 & Co.'s 2015 study. The facility consists of a coal-fired boiler (Unit 1) with a capacity of approximately 330 MW. The plant includes a flue gas desulfurization unit, a baghouse, cooling towers, and coal handling facilities. To the west of the plant is a cooling pond. The facility is to be retired in December 2020 with demolition commencing immediately thereafter. FPL estimated removal costs for Indiantown separate to this Study. As such, 1898 & Co. did not estimate dismantlement costs for Indiantown.

3.1.6 Lauderdale

The Lauderdale plant is located in Fort Lauderdale, Florida. Originally, the facility included two conventional boiler steam units and associated steam turbines that were repowered in the mid 1990's to (2) two 2 on 1 combined cycle units (Units 4 and 5). Retired late in 2018, Units 4 and 5 have been undergoing demolition activities and will be replaced with Dania Beach. Demolition activities are expected to be completed on Units 4 and 5 by the end of 2021. As such, a cost estimate was not included for these Units.

In addition to the combined cycle units, the facility has five GE 7FA.05 combustion turbines, each rated for 231 MW (Unit 6) and two black start units. The brackish water used in the facility's condensing cooling system is provided by the Dania Cut-Off Canal and discharged into a man-made canal to the South Fork New River.

3.1.7 Manatee

The Manatee plant is located within Manatee County, approximately 5 miles east of Parrish, Florida. The facility includes two fuel oil-fired boilers (Unit 1 and Unit 2), rated at approximately 809 MW each, and a 4-on-1 combined cycle unit (Unit 3) which includes four GE 7FA combustion turbines, four HRSGs, and one steam turbine with a combined capacity of 1,249 MW at the summer peak rating. In its entirety, the plant is rated to produce over 2,800 MW. The facility also includes a cooling pond to the east of the generation units which encompasses approximately 3,700 acres. Fuel oil is provided to the facility via a fuel oil pipeline that interconnects with offsite fuel oil storage tanks located at the port in Manatee

County, approximately 20 miles away. Units 1 and 2 are expected to be retired at the beginning of 2022 with demolition commencing immediately thereafter. As such, a cost estimate was not included for Manatee Units 1 and 2.

3.1.8 Manatee Energy Storage

The planned Manatee Energy Storage Center is to be located in Manatee County, Florida. At the time of the Study, the facility was not yet constructed, and certain aspects of the project were not yet finalized. 1898 & Co. assumed specifications based on conversations with FPL and similar prior experience. The proposed facility was assumed to consist of approximately 62,000 lithium ion batteries stored on steel racks inside concrete containers. The total facility rating was assumed to be 409 MW.

3.1.9 Martin

The Martin plant is located within Martin County, along the northeastern side of Lake Okeechobee and approximately 4 miles west of Indiantown, Florida. The facility includes two fuel oil-fired boilers (Unit 1 and Unit 2), each with a capacity of approximately 789 MW. The plant also includes two 2-on-1 combined cycle units (Unit 3 and Unit 4) which each consists of two GE 7FA combustion turbines, two HRSGs, and one steam turbine. Unit 3 and Unit 4 each have a combined capacity of 487 MW. The facility also features an integrated solar thermal station (ISCC) which integrates solar thermal energy with a 4-on-1 combined cycle unit (Unit 8). The solar unit is capable of supporting up to 75 MW worth of steam, the equivalent of excess steam produced by duct firing the HRSGs on Unit 8. Although the solar thermal station supports Unit 8, the HRSGs for this unit are capable of providing rated capacity of the steam turbine without the aid of the solar station. In its entirety, the plant is rated to produce over 3,500 MW. The facility also includes a cooling pond to the east of the generation units which encompasses approximately 6,500 acres. Units 1 and 2 were retired late in 2018 and have since been undergoing demolition activities. As such, a cost estimate was not included for Martin Units 1 and 2.

3.1.10 Okeechobee

The Okeechobee Clean Energy Center ("OCEC") is located in northeast Okeechobee County, Florida, approximately 24 miles west of Vero Beach and 27 miles north-northeast of Okeechobee on the border of Indian River County. The OCEC utilizes three "H" Class combustion turbines, three HRSGs, and a Siemens steam turbine, with a combined generating capacity of approximately 1,720 MW. Additionally, each HRSG has an SCR for reducing NO_x emissions. Okeechobee does not have a cooling pond onsite, only stormwater and retention

ponds. The combined cycle has a 30-cell mechanical draft cooling tower and basin located at the site for cooling purposes.

3.1.11 Port Everglades

The Port Everglades plant is located within the boundaries of the Port Everglades port, in the City of Fort Lauderdale, Florida. The plant includes a 3-on-1 combined cycle unit (Unit 5) with a combined capacity of approximately 1,237 MW. Unit 5 consists of three Siemens 8000H combustion turbines, three HRSGs, and one steam turbine. Additionally, Unit 5 includes an SCR for reducing NO_x emissions. The Port Everglades plant previously included 12 small simple cycle combustion turbines, which have been retired and fully demolished.

3.1.12 Riviera Beach

The Riviera plant is located on approximately 22 acres of land in Palm Beach County, approximately 10 miles north of the city of West Palm Beach, Florida. The Riviera plant includes a 3-on-1 combined cycle unit (Unit 5). Unit 5 consists of three Siemens 8000H combustion turbines, three HRSGs, and one steam turbine. The total capacity is approximately 1,290 MW. Additionally, this unit includes an SCR for reducing NO_x emissions.

3.1.13 Sanford

The Sanford plant is located on approximately 1,718 acres of land in Volusia County, approximately 2.5 miles south of DeBary, Florida. Originally, the facility included two conventional boiler steam units which were repowered in the mid 1990's to two 4-on-1 combined cycle units (Units 4 and 5). During the retrofit process, the boilers and associated equipment were removed. The steam turbines were repurposed in the combined cycles. Each combined cycle unit operates using natural gas as the primary fuel supply and includes four GE 7FA combustion turbines, four HRSGs, and one steam turbine. Units 4 and 5 have a combined capacity of approximately 2,205 MW. Additionally, the site includes a 1,100 acre cooling pond to the north of the generation units which is connected via a 4,500 foot canal.

3.1.14 Scherer

The Scherer Steam Plant is located approximately 17 miles north of Macon, Georgia and includes four (4) coal-fired steam turbine units. FPL owns approximately 76 percent of Unit 4 and Gulf owns 25 percent of Unit 3, as such only Units 3 and 4 are included in this Study. Gulf's ownership portion of Unit 3 has a capacity of 215 MW and FPL's ownership portion of Unit 4 has a capacity of 634 MW. Both units include an electrostatic precipitator, SCR, baghouse, natural draft-cooling towers, and a shared stack. Common facilities evaluated as part of this Study consist of the power house, the stormwater ponds, settling ponds, ash pond, ash

settling landfill, coal storage yard, and limestone storage area. The facility also has a recycle pond. FPL's ownership percentage includes approximately 19 percent of the common facilities and approximately 38 percent of handling facilities. Gulf's ownership percentage includes approximately 6 percent of the common facilities and 12.5 percent of handling facilities. At the time the plant is to be dismantled, the plant operating agent, Georgia Power, will manage the dismantling.

3.1.15 St. Johns River

The St. Johns River Power Park Plant is located in northeast area of Jacksonville, Florida. This facility is jointly owned between JEA and FPL with ownership percentages of 80 and 20 percent, respectively. The facility includes two coal-fired steam turbine units (Units 1 and 2) with a combined capacity of approximately 1,250 MW. The coal handling system for the facility includes a rotary rail car dumper equipped with a static weight scale, a train positioner, a receiving bin, four short belt feeders, a cross conveyor, two elevating conveyors, and two magnetic separators. In addition, the plant includes a coal unloading facility on Blount Island for coal delivered by barge, along with a system of coal conveyers from Blount Island to the plant. For cooling, the facility includes two hyperbolic natural draft cooling towers which are located in the northeast boundary of the site. The site is in the process of dismantlement. Retired early in 2018, the facilities have been undergoing demolition activities. The lead manager of JEA is responsible for managing the dismantlement of the plant. Dismantling activities are expected to be completed by the end of 2021. As such, a cost estimate has not been included for St. Johns River Power Park.

3.1.16 Turkey Point

The Turkey Point plant is located on the western coast of Biscayne Bay approximately 15 miles south of Miami, Florida. The facility includes two natural gas-fired boiler steam units (Units 1 and 2) which have been converted to synchronous condensers, two nuclear generating units (Units 3 and 4), and a 4-on-1 combined cycle unit (Unit 5). For the purpose of this study, the nuclear generating units and associated common facility equipment are excluded from the dismantlement estimates. Unit 5 is a combined cycle unit which includes four GE "F" Class combustion turbines with dry low NO_x combustors, four HRSGs, and one steam turbine with a combined capacity of approximately 1,270 MW. The facility's condensing cooling system includes intake from the Biscayne Bay and discharges to a man-made series of canals that are associated with the nuclear unit. For purposes of this Study, the canal system was excluded from the dismantlement estimates.

3.1.17 West County

The West County Energy Center is located approximately 15 miles west of West Palm Beach, in Palm Beach County, Florida. The facility includes (3) three 3-on-1 combined cycle units, each configured with three Mitsubishi 501G1 combustion turbines, 3 Nooter Eriksen HRSGs, and one steam turbine with a combined capacity of 3,756 MW for the entire facility. Additionally, each unit has an SCR for reducing NO_x emissions and a dedicated mechanical draft cooling tower.

3.1.18 Babcock Preserve Solar

The Babcock Preserve Solar Energy Center ("Babcock Preserve Solar") is located in Charlotte County, Florida. The layout includes approximately 345,000 solar panels that utilize a fixed-tilt racking system. These panels are arranged in a 2x30 configuration. The project has a capacity of 74.5 MW.

3.1.19 Babcock Ranch Solar

The Babcock Ranch Solar Energy Center ("Babcock Ranch Solar") is located near Babcock, Florida, with a capacity of 74.5 MW. The facility includes nearly 345,000 Hanwha Q.PEAK Duo L-G5.4 solar panels arranged on FS Uno 2V racking.

3.1.20 Barefoot Bay Solar

The Barefoot Bay Solar Energy Center ("Barefoot Bay Solar") is located in Brevard County, Florida with a capacity of 74.5 MW. The layout includes approximately 340,000 solar panels arranged in a 2x29 configuration and includes 72 inverters and 36 transformers.

3.1.21 Blue Cypress Solar

The Blue Cypress Solar Energy Center is located in Indian River County, Florida with a capacity of 74.5 MW. The facility includes nearly 330,000 solar panels and utilizes a 2x30 racking configuration. The facility has 36 inverters and 36 transformers.

3.1.22 Blue Heron Solar (First Citrus)

The Blue Heron Solar Energy Center is located in Hendry County, Florida. The facility has nearly 350,000 solar panels with a total capacity of 74.5 MW. The solar panels are arranged in a 2x30 layout. There are 24 inverters and 24 transformers at the facility.

3.1.23 Cape Canaveral (Space Coast)

The Space Coast Next Generation Solar Energy Center ("Space Coast Solar") is located at the Kennedy Space Center in Cape Canaveral, Florida. Space Coast Solar is the only facility herein

that is located on leased land. The facility includes approximately 37,000 single axis tracking SunPower solar panels with a total plant capacity of 10 MW.

3.1.24 Cattle Ranch Solar

The Cattle Ranch Solar Energy Center ("Cattle Ranch Solar") is located in DeSoto County, Florida. The layout includes approximately 288,000 solar panels that utilize a 2x29 racking configuration. The project has a rating of 74.5 MW.

3.1.25 Citrus Solar

The Citrus Solar Energy Center ("Citrus Solar") is located in DeSoto County, Florida, with a capacity of 74.5 MW. The facility includes approximately 322,000 solar panels arranged in a 2x29 racking configuration.

3.1.26 Coral Farm Solar

The Coral Farm Solar Energy Center ("Coral Farm Solar") is located in Florahome, Florida, with a capacity of 74.5 MW. The layout includes approximately 328,000 solar panels arranged in a 2x30 configuration. The facility has 35 inverters and 35 transformers.

3.1.27 DeSoto Solar Energy Center

The DeSoto Next Generation Solar Energy Center ("Desoto Solar") is located approximately 30 miles northeast of Port Charlotte, in Arcadia, Florida. The facility currently includes approximately 91,000 single axis tracking SunPower solar panels with a total plant capacity of 25 MW.

3.1.28 Echo River Solar

The Echo River Solar Energy Center ("Echo River Solar") is located in Live Oak, Florida. The layout includes approximately 273,000 solar panels on Gamechange Tracking arrays. The project has a rating of 74.5 MW.

3.1.29 Hammock Solar

The Hammock Solar Energy Center ("Hammock Solar") is located in LaBelle, Florida, with a capacity of 74.5 MW. The layout includes approximately 333,000 solar panels. The facility has 80 inverters and 40 transformers.

3.1.30 Hibiscus

The Hibiscus Solar Energy Center ("Hibiscus Solar") is located in Westlake, Florida, with a capacity of 74.5 MW. The layout includes approximately 255,000 solar panels.

3.1.31 Horizon

The Horizon Solar Energy Center ("Horizon Solar") is located in Hawthorne, Florida, with a capacity of 74.5 MW. The layout includes approximately 328,000 solar panels. The facility has 35 GE inverters and 35 GE transformers.

3.1.32 Indian River Solar

The Indian River Solar Energy Center ("Indian River Solar") is located in Indian River County, Florida. The facility currently includes approximately 328,000 single axis tracking Q Cells solar panels with a total plant capacity of 74.5 MW.

3.1.33 Interstate Solar

The Interstate Solar Energy Center ("Interstate Solar") is located in Fort Pierce, Florida. The layout includes approximately 296,000 solar panels that utilize a 2x29 racking configuration. The project has a rating of 74.5 MW.

3.1.34 Loggerhead Solar

The Loggerhead Solar Energy Center ("Loggerhead Solar") is located in St. Lucie County, Florida. The layout includes approximately 328,000 solar panels that utilize a 2x29 racking configuration. The project has a rating of 74.5 MW.

3.1.35 Manatee Solar

The Manatee Solar Energy Center ("Manatee Solar") is located in Manatee County, Florida, with a capacity of 74.5 MW. The facility includes approximately 343,000 panels in a 2x29 racking configuration.

3.1.36 Miami Dade

The Miami-Dade Solar Energy Center ("Miami-Dade Solar") is located in Miami-Dade County, Florida, with a capacity of 74.5 MW. The layout includes approximately 296,000 solar panels. The facility has 24 Power Electronics inverters and 24 transformers.

3.1.37 Northern Preserve Solar

The Northern Preserve Solar Energy Center ("Northern Preserve Solar") is located in Sanderson, Florida, with a capacity of 74.5 MW. The layout includes approximately 302,000 solar panels that utilize a 2x30 racking configuration. The facility has 24 Power Electronics inverters and 24 transformers.

3.1.38 Okeechobee Solar

The Okeechobee Solar Energy Center ("Okeechobee Solar") is a photovoltaic solar power facility located in Okeechobee County, Florida. The facility currently includes approximately 262,000 single axis tracking First Solar solar panels with a total plant capacity of 74.5 MW.

3.1.39 Pioneer Trail

The Pioneer Solar Energy Center is located in Volusia County, Florida. There are 330,000 solar panels at the facility with a total plant capacity of 74.5 MW. The layout includes 70 inverters and 35 transformers.

3.1.40 Southfork

The Southfork Solar Energy Center ("Southfork Solar") is located in Manatee County, Florida, with a capacity of 74.5 MW. The layout includes approximately 270,000 solar panels. The facility has 22 inverters and 22 transformers.

3.1.41 Sunshine Gateway

The Sunshine Gateway Solar Energy Center ("Sunshine Gateway Solar") is located in Lake City, Florida. The layout includes approximately 351,000 solar panels that utilize a fixed racking configuration. The project has a capacity of 74.5 MW.

3.1.42 Sweetbay

The Sweetbay Solar Energy Center ("Sweetbay Solar") is located in Indiantown, Florida. The layout includes approximately 302,000 solar panels. The project has a capacity of 74.5 MW. The facility has 22 inverters and 22 transformers.

3.1.43 Twin Lakes Solar

The Twin Lakes Solar Energy Center ("Twin Lakes Solar") is located in Putnam County, Florida, with a capacity of 74.5 MW. The layout includes approximately 284,000 solar panels that utilize a 2x30 racking configuration. The facility has 24 inverters and 24 transformers.

3.1.44 Wildflower

The Wildflower Solar Energy Center ("Wildflower Solar") is located in Gainesville, Florida. The layout includes approximately 328,000 solar panels arranged in a 2x10 configuration. The project has a rating of 74.5 MW.

3.2 FPL Proposed Solar Sites

At the time of the Study, the following solar sites were proposed, and specific project information was not available.

3.2.1 Egret Solar

The Egret Solar facility is a proposed solar facility and is to be located in Glen Saint Mary, Florida. The project will have a capacity of 74.5 MW. At the time of the Study drawings were not available for review. As such, 1898 & Co. developed a generic solar estimate for a 74.5 MW facility, which was utilized as an estimate for the proposed facility. The estimate is based off of 1898 & Co. experience and includes 325,000 solar panels arranged in a 2x29 configuration. The facility estimate was assumed to have 36 inverters and 36 transformers with buildings on site.

3.2.2 Lakeside Solar

The Lakeside Solar facility is a proposed solar facility and is to be located in Okeechobee, Florida. The project will have a capacity of 74.5 MW. At the time of the Study drawings were not available for review. As such, 1898 & Co. developed a generic solar estimate for a 74.5 MW facility, which was utilized as an estimate for the proposed facility. The estimate is based off of 1898 & Co. experience and includes 325,000 solar panels arranged in a 2x29 configuration. The facility estimate was assumed to have 36 inverters and 36 transformers with buildings on site.

3.2.3 Magnolia Springs Solar

The Magnolia Springs Solar facility is a proposed solar facility and is to be located in Green Cove Springs, Florida. The project will have a capacity of 74.5 MW. At the time of the Study drawings were not available for review. As such, 1898 & Co. developed a generic solar estimate for a 74.5 MW facility, which was utilized as an estimate for the proposed facility. The estimate is based off of 1898 & Co. experience and includes 325,000 solar panels arranged in a 2x29 configuration. The facility estimate was assumed to have 36 inverters and 36 transformers with buildings on site.

3.2.4 Nassau Solar

The Nassau Solar facility is a proposed solar facility and is to be located in Callahan, Florida. The project will have a capacity of 74.5 MW. At the time of the Study drawings were not available for review. As such, 1898 & Co. developed a generic solar estimate for a 74.5 MW facility, which was utilized as an estimate for the proposed facility. The estimate is based off of 1898 & Co. experience and includes 325,000 solar panels arranged in a 2x29 configuration. The facility estimate was assumed to have 36 inverters and 36 transformers with buildings on site.

3.2.5 Trailside Solar

The Trailside Solar facility is a proposed solar facility and is to be located in Elkton, Florida. The project will have a capacity of 74.5 MW. At the time of the Study drawings were not available for review. As such, 1898 & Co. developed a generic solar estimate for a 74.5 MW facility, which was utilized as an estimate for the proposed facility. The estimate is based off of 1898 & Co. experience and includes 325,000 solar panels arranged in a 2x29 configuration. The facility estimate was assumed to have 36 inverters and 36 transformers with buildings on site.

3.2.6 Union Springs Solar

The Union Springs Solar facility is a proposed solar facility and is to be located in Lake Butler, Florida. The project will have a capacity of 74.5 MW. At the time of the Study drawings were not available for review. As such, 1898 & Co. developed a generic solar estimate for a 74.5 MW facility, which was utilized as an estimate for the proposed facility. The estimate is based off of 1898 & Co. experience and includes 325,000 solar panels arranged in a 2x29 configuration. The facility estimate was assumed to have 36 inverters and 36 transformers with buildings on site.

3.2.7 FPL Solar Proxy

The FPL Proxy Solar facility represents solar facilities proposed for years beyond 2020, for which FPL does not yet have information. As such, 1898 & Co. estimated the project will have a capacity of 74.5 MW and developed a generic solar estimate for a 74.5 MW facility, which was utilized as an estimate for the proposed facility. The estimate is based off of 1898 & Co. experience and includes 325,000 solar panels arranged in a 2x29 configuration. The facility estimate was assumed to have 36 inverters and 36 transformers with buildings on site.

3.3 Gulf Plants

3.3.1 Crist

The James F. Crist Generating Plant is located in Pensacola, FL, approximately 20 miles north of the Gulf of Mexico. The facility includes four (4) boilers (Units 4-7) with capacities of 75 MW, 75 MW, 299 MW, and 475 MW, respectively. Units 6 and 7 are being converted to also burn natural gas by the end of 2020. The plant will also include four (4) simple cycle units (Units 8A, 8B, 8C, and 8D), which are expected to reach commercial operation by 2022.

3.3.2 Daniel

Gulf Plant Daniel is located 15 miles north of the Gulf of Mexico in Moss Point, Mississippi. The facility includes two (2) coal-fired boilers (Unit 1 and Unit 2). The total capacity of the facility is approximately 502 MW. Each unit has a flue gas desulfurization unit and common coal

handling facilities. Additionally, the site includes the Black Creek Cooling Pond to the north of the facility which is connected via a 2.5-mile canal. Gulf owns 50 percent of the common facilities and 50 percent of Units 1 and 2, the remaining asset ownership belongs to Mississippi Power Company.

3.3.3 Pea Ridge/ Pace Co-Gen

The Pea Ridge/ Pace Co-Gen plant is located in Santa Rosa County, Florida on approximately 130 acres of land. The facility includes three (3) simple cycle units (Units 1-3) with a combined capacity of approximately 15 MW. The facility provides electrical power to the Gulf Power transmission grid and supply's steam to an industrial customer on the customer's site in Pace.

3.3.4 Perdido Landfill Gas to Energy Facility

The Perdido Landfill Gas to Energy Facility is located in Escambia County, Florida approximately half a mile east of the Perdido River which forms the Alabama-Florida border. The Perdido Facility treats and uses landfill gas (Methane) from the Escambia County Perdido Landfill to generate electricity and consists of three (3) internal combustion engines (Unit 1-3) each with a capacity of approximately 1.5 MW .

3.3.5 Scholz

The Gulf Plant Scholz is in Sneads, Florida. The facility includes two (2) coal-fired boilers (Unit 1 and Unit 2) with a combined capacity of 80 MW. Each unit has a baghouse and shares common facilities including the coal handling equipment, coal storage area, ponds, and fuel oil tanks. Retired early in 2015, Units 1 and 2 have been undergoing demolition activities. Gulf estimated removal costs for Scholz separate to this Study. As such, 1898 & Co. did not estimate dismantlement costs for Scholz.

3.3.6 Smith

The Gulf Plant Smith is located in Bay County, approximately 5 miles southwest of Southport, Florida. The facility has two (2) coal fired boilers (Unit 1 and Unit 2) with capacities of 125 MW and 180 MW, respectively. Unit 1 and Unit 2 each have a precipitator. The plant also includes a 2 on 1 combined cycle (Unit 3) with a combined capacity of approximately 660 MW. Retired early in 2016, Units 1 and 2 have been undergoing demolition activities. Gulf estimated removal costs for Smith separate to this Study. As such, 1898 & Co. did not estimate dismantlement costs for Smith.

3.3.7 Blue Indigo Solar

The Blue Indigo Solar Energy Center ("Blue Indigo Solar") is located in Jacob City, Florida, with a capacity of 74.5 MW. The layout includes approximately 286,000 solar panels arranged in a 1x29 configuration. The facility has 24 Power Electronics inverters and 24 ABB transformers.

3.3.8 Gulf Solar Proxy

The Gulf Proxy Solar facility represents solar facilities proposed for years beyond 2020, for which Gulf does not yet have information. As such, 1898 & Co. estimated the project will have a capacity of 74.5 MW and developed a generic solar estimate for a 74.5 MW facility, which was utilized as an estimate for the proposed facility. The estimate is based off of 1898 & Co. experience and includes 325,000 solar panels arranged in a 2x29 configuration. The facility estimate was assumed to have 36 inverters and 36 transformers with buildings on site.

4.0 DISMANTLEMENT COSTS

1898 & Co. has prepared dismantlement cost estimates for the Plants. When FPL and Gulf determine 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 dismantlement costs. However, FPL and Gulf 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 dismantlement 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, combustion turbines, steam turbine

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 HRSGs 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 Applicable to All Sites

1. Pricing for all estimates is in 2020 dollars.
2. All work will take place in the most cost-efficient method.
3. Labor costs are based on non-Union labor rates for a 40-hour workweek.
4. The estimates are inclusive of all cost necessary to properly demolish all structures, equipment, boilers, tanks, conveying and ancillary buildings, and any other associated equipment and buildings to grade level. For purposes of this Study and the included

cost estimates, the sites will be restored to a condition suitable for industrial use (i.e., brownfield site).

5. Units will be dismantled to zero generating output. Existing utilities will remain in place for use by the contractor for the duration of the demolition activities.
6. For purposes of this Study, it is assumed that all units at the power stations will be dismantled as part of a single demolition project.
7. Soil testing and any other on-site testing has not been conducted for this Study. Any environmental clean-up or removal costs are based on previous testing or assumed levels of contamination.
8. In general, abatement of asbestos will precede any other work. After final air quality clearances have been reached, demolition can proceed.
9. 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.
10. Asbestos quantities were provided by FPL and Gulf unless noted otherwise in the site-specific assumptions below.
11. To the extent possible, concrete will be crushed and disposed of on-site. All other material that is not sold as scrap will be disposed of at an off-site landfill.
12. Transmission switchyards and substations within the boundaries of the 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.
13. The costs for relocation of transmission lines, or other transmission assets, are specifically excluded from the dismantlement 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 dismantled.
14. Step-up transformers, auxiliary transformers, and spare transformers are included for demolition and scrap in all estimates.
15. FPL and Gulf will remove or consume all burnable coal, fuel oil and chemicals prior to commencement of demolition activities.
16. 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 as necessary, but lead paint will not be removed prior to demolition.
17. Where applicable, intake and discharge canals including any heater equipment are assumed to remain in place after demolition and thus have been excluded from

dismantlement estimates. Furthermore, concrete separators located between intake and discharge canals are assumed to remain in place and are likewise excluded from dismantlement estimates.

18. Environmental costs have not 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.
19. Refractory brick on the coal fired boilers is handled and disposed of as hazardous waste, due to the likelihood of the presence of arsenic contamination.
20. Stormwater ponds will be pumped dewatered, graded to drain to natural drainage patterns, and seeded.
21. Unless otherwise noted, cooling lakes or ponds will remain as-is following dismantling of the plant and all associated costs for removal are excluded from the dismantlement estimates.
22. Site areas will be graded to achieve suitable site drainage to natural drainage patterns, but grading will be minimized to the extent possible.
23. All above grade structures will be demolished. All below grade structures, including foundations, will be removed to two (2) feet below grade, unless otherwise noted herein. Additional structures and foundations greater than two (2) feet below grade will be abandoned in-place unless deemed hazardous by FPL and Gulf or otherwise stated in the assumptions as being demolished.
24. 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. Costs for offsite disposal are included for materials not classified as inert debris.
25. Major equipment, structural steel, combustion turbines, generators, inlet filters, 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.
26. Except for the circulating water lines, underground piping will be abandoned in place. Circulating water pipes will be capped, have the tops broken out, and backfilled with flowable fill.
27. Sewers, catch basins, and ducts will be filled and sealed on the upstream side. Horizontal runs will be abandoned in place after being closed.

28. Costs are included to clean out the fuel oil tanks and lines. Costs have also been included to remove three (3) feet of soil directly below each of the fuel oil tanks to account for the potential for this soil to be contaminated during normal operations.
29. When applicable, dismantlement activities for the solar generating assets will be done according to the lease agreements.
30. Unless otherwise noted in the site-specific assumptions, all Project-specific access roads, fences, gates, and buildings are assumed to be removed as part of the dismantlement.
31. Unless otherwise noted in the site-specific assumptions, disturbed areas are assumed to be restored to original grade, reclaimed with native soils, seeded, and replanted with native vegetation consistent with surrounding land use.
32. Grading and seeding costs are not included for the open areas between the rows of solar panels. It is assumed these areas will not require grading and seeding.
33. FPL and Gulf will remove any spare parts, tools, inventory, or equipment in the buildings prior to commencement of demolition activities
34. Rolling stock, including rail cars, dozers, plant vehicles, etc. is assumed to be removed by FPL and Gulf prior to dismantling.
35. Valuation and sale of land and all replacement generation costs are excluded from this scope.
36. 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 dismantlement. The dismantlement 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.
37. 1898 & Co. recommends applying a contingency of 20 percent to dismantlement estimates power generating facilities; however, as directed by FPL and Gulf, a 15 percent contingency is included on the direct costs in the estimates prepared as part of this study to cover unknowns, with the exception of the estimates prepared for the solar sites which reflect a 10 percent contingency. Owner's indirect costs are included as 5 percent of the direct costs.
38. Market conditions may result in cost variations at the time of contract execution.
39. The scope of the costs included in this Study is limited to the dismantling activities that will occur at the end of useful life of the facilities. Additional on-going costs may be required for maintenance of the site, depending on the condition of the site and

ownership of the site. No additional ongoing costs have been included in the cost estimates provided in this Study.

40. Scrap values used in the dismantlement estimates are based on a 12-month average of American Metal Market prices for the given material less the transportation costs required to haul the scrap via truck and/or rail to the major market. The Alabama and South Carolina hubs are used for the scrap values, except for stainless steel which is assumed to be taken to Chicago for the applicable estimates. Scrap values varied based on the transportation distance. The following ranges of scrap values, inclusive of transportation costs, were utilized in the cost estimates.

- Steel: \$170 to \$209 per net ton
- Copper: \$1.77 to \$2.01 per pound
- Aluminum: \$0.20 to \$0.22 per pound
- Stainless Steel: \$952 to \$965 per net ton
- Brass: \$1.26 to \$1.45 per pound
- Titanium: approximately \$9.35 per pound

4.2 Site Specific Assumptions – FPL Plants

In addition to the generic assumptions, the following site-specific assumptions also served as the basis of evaluation for each of the FPL generating facilities. The site-specific assumptions were only applied to the indicated site and were applied in addition to the general assumptions in order to more accurately estimate dismantling activities necessary for the conditions at the site.

4.2.1 Cape Canaveral

1. The laydown yard south of the intake and discharge canals is assumed to be separate from the plant and is excluded from the demolition estimate.
2. The collector switchyard equipment, located to the west of the gas turbines, and the overhead transmission line which runs from the onsite collector switchyard to the adjacent substation are included in the dismantlement estimate. The plant substation will remain in place and is not included in the dismantlement estimate.
3. The natural gas feeder station located north of the onsite switchyard is assumed to remain in place after demolition and has been excluded from the dismantlement estimate.

4.2.2 Dania Beach

1. At the time of the Study, the Plant had not yet reached commercial operation. As such, cost estimates are based on planned documentation provided.

4.2.3 Fort Myers

1. The property south of State Road 80 which is leased to the city for the manatee park is excluded from the dismantlement estimates.
2. The collector switchyard equipment immediately adjacent to the combustion turbines will be removed and all salvageable material will be scrapped including the overhead transmission lines to the plant substation. The plant substation and switchyard will remain and all access roads on the site that are specifically for the plant substation are not included in the dismantlement estimate.
3. Cooling water piping associated with the intake and discharge canals is assumed to be buried at a depth greater than two (2) feet. As such, the associated piping will be capped and left in place.

4.2.4 Lauderdale

1. At the time of this Study the plant was in the process of being dismantled. The costs for Unit 4 and Unit 5 are not included since they are expected to be removed by the end of 2021. Costs are included herein for full dismantlement of the assets associated with Unit 6 and the blackstart units, assuming dismantlement activities have not yet taken place.
2. The collector switchyard equipment immediately adjacent to the combustion turbines will be removed and all salvageable material will be scrapped including the overhead transmission lines to the plant substation. The plant substation and switchyard will remain in place and all access roads on the site that are specifically for the plant substation are not included in the dismantlement estimate.
3. The site includes a bridge to access the main entrance of the site. This bridge is assumed to remain after dismantlement of site and has been excluded from the dismantlement cost estimate.

4.2.5 Manatee

1. The costs for Units 1 and 2 are not included in 1898 & Co.'s cost estimates.
2. The collector switchyard equipment immediately south of the combustion turbines will be removed and all salvageable material will be scrapped including the overhead transmission lines to the plant substation.
3. The plant substation and switchyard located south of the boilers will remain and all access roads on the site that are required for access to the plant substation are not included in the dismantlement estimate.
4. Unit 3 condenser tube material is 316 stainless.

5. Fuel oil tanks at the nearby port are assumed to be separate from the plant and are excluded from the dismantlement estimate. The fuel pipeline from the port to the plant will be flushed, capped, and abandoned in place. However, costs to remove the two large fuel tanks and remediate the associated area directly to the north of the power blocks are included in the cost estimate.

4.2.6 Manatee Energy Storage

1. At the time of the Study, the Plant had not yet reached commercial operation. As such, cost estimates are based on planned documentation provided.
2. All Project-specific access roads, fences, gates, and buildings are assumed to be removed as part of the dismantlement.
3. Disturbed areas are assumed to be restored to original grade, reclaimed with native soils, seeded, and replanted with native vegetation consistent with surrounding land use.
4. The site was assumed to be a 409 MW facility with approximately 62,000 batteries.
5. Battery specifications were not available for review at the time of the Study; however, FPL provided the technology and weight of the batteries, which were lithium-ion batteries weighing approximately 264 pounds.
6. The batteries are assumed to be disposed of at a recycling facility in West Melbourne, Florida. Costs to transport the battery material are included within the costs for disposal.
7. Battery removal costs were developed using metrics reported by the Electric Power Research Institute for battery-based grid energy storage systems.

4.2.7 Martin

1. The costs for Units 1 and 2 are not included in 1898 & Co.'s cost estimates.
2. The site includes two substations, both of which are assumed to remain in place and are excluded from the dismantlement estimate. However, costs are included for removal of the overhead transmission lines.
3. Unit 8 includes a parabolic solar thermal facility. The parabolic troughs will be removed and disposed of in the onsite landfill. The structural framing for the parabolic troughs is made of aluminum and will be recycled, along with the steel columns that support the aluminum framing. The foundations below the columns will be removed to two (2) feet below grade.

4.2.8 Port Everglades

1. The two (2) plant substations and switchyards located south and southwest of the facility will remain and all access roads on the site that are required for access to the plant substations are not included in the dismantlement estimate.
2. The above ground piping at the natural gas metering area is included in the dismantlement estimate, however, all piping below ground is assumed to be two (2) feet below grade and is excluded from the estimate.

4.2.9 Riviera Beach

1. The collector switchyard equipment immediately south of the combustion turbines will be removed and all salvageable material will be scrapped including the overhead transmission lines to the plant substation. The plant substation and switchyard located west of the combustion turbines will remain and all access roads on the site that are specifically for the plant substation are not included in the dismantlement estimate.

4.2.10 Sanford

1. The gazebo and associated parking lot located in the southwest section of the site is assumed to remain and is excluded from the dismantlement estimate.
2. The collector switchyards immediately adjacent to the combustion turbines will be removed and all salvageable material will be scrapped including the overhead transmission lines to the plant substation. The plant substation will remain and all access roads on the site that are specifically for the plant substation are not included in the dismantlement estimate.
3. The plant includes two (2) condensate tanks within a containment area which were originally used for fuel oil storage. Soil remediation under these tanks is included.
4. The site includes ash landfills which were approved as closed prior to this Study. No costs are included in the current estimates for these landfills.

4.2.11 Scherer - FPL

1. Ownership percentages were applied to the dismantlement cost estimate for Scherer as directed by FPL and Gulf. Specifically, the FPL portion of the Scherer cost estimate includes approximately 76 percent of the costs for Unit 4, approximately 19 percent of the costs for the common facilities, and approximately 38.18 percent of the costs for the handling facilities.
2. The plant substation will remain and all access roads on the site that are specifically for the plant substation are not included in the dismantlement estimate.

3. All railroad spurs from highway 87 to site are included in the dismantlement estimate. This includes the railroad tracks used for both limestone and coal transportation.
4. The coal pile area will have two (2) feet of soil excavated and replaced with clean fill, covered with imported topsoil, and seeded.
5. Costs for removal of the ash pond, recycle pond, and gypsum landfills located north of the Plant are not included.
6. The site includes a river pumping station located approximately five (5) miles southeast of the Plant and a water supply pipeline, which transports intake water from the river pumping station to the Plant. These pipes will be excavated to the top of pipe, have the tops broken out, and backfilled with soil.
7. Each unit includes a dedicated parabolic cooling tower.
8. There is a small and large dry stack, each of which is shared between two (2) units (i.e., Unit 4 shares stacks with Unit 3). Half of the costs associated with demolishing the Unit 3 and Unit 4 stacks has been included in the dismantlement costs for each of Units 3 and 4.

4.2.12 Turkey Point

1. Units 1 and 2 have been converted to synchronous condensers. Associated costs for removal are included in the cost estimates.
2. Costs for removal of the discharge canal are not included.
3. Several components are associated with the nuclear units. The nuclear units were excluded from this dismantlement study and therefore, any components that are integrated were excluded from this study, including the following components:
 - 6,500-acre cooling basin located south of Turkey Point;
 - Water treatment facility;
 - Project substation;
 - All parking lots located south of Units 1 and 2;
 - Steam turbine crane track south of Unit 1 and 2 (crane is included); and
 - Boundary fence.

4.2.13 West County

1. The collector switchyard equipment adjacent to the combustion turbines will be removed and all salvageable material will be scrapped including the overhead transmission lines to the plant substation. The plant substation located north of the combustion turbines will remain and all access roads on the site that are specifically for the plant substation are not included in the dismantlement estimate.

2. Cooling water piping from the steam turbine to cooling towers is assumed to be below two (2) feet and will be capped and left in place at the steam turbine and at the cooling towers. All other cooling water piping will be removed and scrapped.

4.2.14 Cape Canaveral (Space Coast)

1. The cost estimate includes cost for grading and seeding the site. No imported topsoil is assumed necessary for the solar facility due to the small footprint of the equipment foundations.

4.2.15 DeSoto Solar Energy Center

1. The cost estimate includes cost for grading and seeding the site. No imported topsoil is assumed necessary for the solar facility due to the small footprint of the equipment foundations.

4.2.16 Planned Solar Sites and FPL Solar Proxy

1. The cost estimate includes cost for grading and seeding the site. No imported topsoil is assumed necessary for the solar facility due to the small footprint of the equipment foundations.
2. The facility was assumed not to have any buildings on site.

4.3 Site Specific Assumptions – Gulf Plants

In addition to the generic assumptions, the following site-specific assumptions also served as the basis of evaluation for each of the Gulf generating facilities.

4.3.1 Crist

1. Units 8A, 8B, 8C, and 8D were assumed to be GE 7FA.05 units. Estimates were based on Lauderdale Unit 6 and 1898 & Co.'s experience, where information was not available.
2. Costs for the ash landfill and gypsum storage areas are not included in the cost estimate.

4.3.2 Daniel

1. 1898 & Co. applied ownership percentages to the cost estimates as directed by FPL and Gulf. Specifically, 50% of the costs for Units 1 and 2 are allocated to Gulf. For the common facilities, 50% of the costs are allocated to Gulf.
2. Costs for the ash pond are not included in the cost estimate.

4.3.3 Pea Ridge/ Pace Co-Gen

1. The tanks at this facility are not owned by Gulf. As such, costs for removal of tanks and associated piping are not included.

4.3.4 Scherer – Gulf

1. Ownership percentages were applied to the dismantlement cost estimate for Scherer as directed by FPL and Gulf. Specifically, the Gulf portion of the Scherer cost estimate includes approximately 25 percent of the costs for Unit 3, approximately 6.25 percent of the costs for the common facilities, and approximately 12.5 percent of the costs for the handling facilities.
2. The plant substation will remain and all access roads on the site that are specifically for the plant substation are not included in the dismantlement estimate.
3. All railroad spurs from highway 87 to site are included in the dismantlement estimate. This includes the railroad tracks used for both limestone and coal transportation.
4. The coal pile area will have two (2) feet of soil excavated and replaced with clean fill, covered with imported topsoil, and seeded.
5. Costs for removal of the ash pond, recycle pond, and gypsum landfills located north of the Plant are not included.
6. The site includes a river pumping station located approximately five (5) miles southeast of the Plant and a water supply pipeline, which transports intake water from the river pumping station to the Plant. These pipes will be excavated to the top of pipe, have the tops broken out, and backfilled with soil.
7. Each unit includes a dedicated parabolic cooling tower.
8. There is a small and large dry stack, each of which is shared between two (2) units (i.e., Unit 4 shares stacks with Unit 3). Half of the costs associated with demolishing the Unit 3 and Unit 4 stacks has been included in the dismantlement costs for each of Units 3 and 4.

4.3.5 Blue Indigo Solar

1. The cost estimate includes cost for grading and seeding the site. No imported topsoil is assumed necessary for the solar facility due to the small footprint of the equipment foundations.

4.3.6 Gulf Solar Proxy

1. The cost estimate includes cost for grading and seeding the site. No imported topsoil is assumed necessary for the solar facility due to the small footprint of the equipment foundations.
2. The facility was assumed not to have any buildings on site.

5.0 RESULTS

5.1 1898 & Co. Estimates

1898 & Co. has prepared a planning level cost estimate in 2020 dollars for the dismantlement of the Plants. These costs are summarized in the following tables. When FPL and Gulf determine that the Plants should be removed, the above grade equipment and steel structures are assumed to have sufficient scrap value to a salvage contractor to offset a portion of the dismantlement costs. FPL and Gulf will incur costs in the demolition and restoration of the sites less the salvage value of equipment and bulk steel.

Table 5-1: Dismantlement Cost Summary – FPL Plants

Asset	Fuel Type	Dismantlement Costs	Salvage Credits	Net Project Cost
Cape Canaveral	Natural Gas	\$ 19,476,531	\$ (6,112,831)	\$ 13,363,700
Dania Beach	Natural Gas	\$ 9,917,186	\$ (4,302,945)	\$ 5,614,241
Ft. Myers	Natural Gas	\$ 38,182,515	\$ (14,280,870)	\$ 23,901,645
Lauderdale	Natural Gas	\$ 15,452,996	\$ (4,820,648)	\$ 10,632,348
Manatee	Natural Gas	\$ 23,457,607	\$ (7,642,721)	\$ 15,814,886
Manatee Energy Storage	Battery	\$ 19,376,477	\$ (2,352,603)	\$ 17,023,874
Martin	Various	\$ 63,481,318	\$ (20,700,946)	\$ 42,780,372
Okeechobee	Natural Gas	\$ 29,063,322	\$ (7,844,837)	\$ 21,218,485
Port Everglades	Natural Gas	\$ 17,637,352	\$ (7,983,861)	\$ 9,653,491
Riviera Beach	Natural Gas	\$ 14,707,712	\$ (10,788,531)	\$ 3,919,181
Sanford	Natural Gas	\$ 31,077,034	\$ (13,415,767)	\$ 17,661,267
Scherer ¹	Coal	\$ 33,643,542	\$ (8,019,221)	\$ 25,624,321
Turkey Point	Natural Gas	\$ 18,712,724	\$ (11,043,304)	\$ 7,669,420
West County	Natural Gas	\$ 41,618,419	\$ (15,156,469)	\$ 26,461,950
TOTAL DISMANTLEMENT COST		\$ 375,804,736	\$ (134,465,554)	\$ 241,339,182

¹The values for Scherer reflect FPL's ownership percentage.

Table 5-2: Dismantlement Cost Summary – FPL Solar Sites

FPL Solar Site	Fuel Type	Dismantlement Costs	Salvage Credits	Net Project Cost
Babcock Preserve	Solar	\$ 9,213,884	\$ (2,768,088)	\$ 6,445,796
Babcock Ranch Solar	Solar	\$ 9,168,224	\$ (2,666,117)	\$ 6,502,107
Barefoot Bay Solar	Solar	\$ 9,433,557	\$ (2,519,500)	\$ 6,914,057
Blue Cypress Solar	Solar	\$ 8,497,699	\$ (2,079,190)	\$ 6,418,509
Blue Heron Solar (First Citrus)	Solar	\$ 8,939,615	\$ (2,480,384)	\$ 6,459,231
Cape Canaveral (Space Coast)	Solar	\$ 1,049,029	\$ (693,467)	\$ 355,562
Cattle Ranch Solar	Solar	\$ 7,480,708	\$ (2,439,948)	\$ 5,040,760
Citrus Solar	Solar	\$ 8,828,618	\$ (2,479,378)	\$ 6,349,240
Coral Farm Solar	Solar	\$ 8,518,585	\$ (2,096,717)	\$ 6,421,868
DeSoto Solar Energy Center	Solar	\$ 2,696,017	\$ (1,053,078)	\$ 1,642,939
Echo River Solar	Solar	\$ 8,030,063	\$ (2,531,180)	\$ 5,498,883
Hammock Solar	Solar	\$ 8,707,507	\$ (2,332,971)	\$ 6,374,536
Hibiscus	Solar	\$ 7,385,784	\$ (2,086,674)	\$ 5,299,110
Horizon	Solar	\$ 10,034,705	\$ (2,835,688)	\$ 7,199,017
Indian River Solar	Solar	\$ 10,117,666	\$ (2,605,046)	\$ 7,512,620
Interstate Solar	Solar	\$ 7,803,714	\$ (2,198,793)	\$ 5,604,921
Loggerhead Solar	Solar	\$ 9,011,171	\$ (2,482,041)	\$ 6,529,130
Manatee Solar	Solar	\$ 9,526,961	\$ (2,761,150)	\$ 6,765,811
Miami Dade	Solar	\$ 7,725,552	\$ (2,464,894)	\$ 5,260,658
Northern Preserve Solar	Solar	\$ 8,520,651	\$ (2,581,068)	\$ 5,939,583
Okeechobee Solar	Solar	\$ 9,248,051	\$ (1,977,616)	\$ 7,270,435
Pioneer Trail	Solar	\$ 9,648,295	\$ (2,729,126)	\$ 6,919,169
Southfork	Solar	\$ 7,092,424	\$ (1,995,234)	\$ 5,097,190
Sunshine Gateway	Solar	\$ 9,911,566	\$ (2,753,347)	\$ 7,158,219
Sweetbay	Solar	\$ 7,372,229	\$ (2,743,399)	\$ 4,628,830
Twin Lakes Solar	Solar	\$ 8,233,724	\$ (2,385,751)	\$ 5,847,973
Wildflower	Solar	\$ 8,863,487	\$ (2,377,479)	\$ 6,486,008
Egret Solar	Solar	\$ 9,352,153	\$ (2,329,847)	\$ 7,022,306
Lakeside Solar	Solar	\$ 9,352,153	\$ (2,329,847)	\$ 7,022,306
Magnolia Springs Solar	Solar	\$ 9,352,153	\$ (2,329,847)	\$ 7,022,306
Nassau Solar	Solar	\$ 9,352,153	\$ (2,329,847)	\$ 7,022,306
Trailside Solar	Solar	\$ 9,352,153	\$ (2,329,847)	\$ 7,022,306
Union Springs Solar	Solar	\$ 9,352,153	\$ (2,329,847)	\$ 7,022,306
TOTAL DISMANTLEMENT COST		\$ 277,172,404	\$ (77,096,406)	\$ 200,075,998

Table 5-3: Dismantlement Cost Estimate – Gulf Plants

Gulf Site	Fuel Type	Dismantlement Costs	Salvage Credits	Net Project Cost
Crist	Coal	\$ 68,355,757	\$ (21,508,657)	\$ 46,847,100
Daniel ¹	Coal	\$ 17,982,489	\$ (5,248,812)	\$ 12,733,677
Pea Ridge/ Pace Co-Gen	Natural Gas	\$ 947,534	\$ (861,287)	\$ 86,247
Perdido Landfill Gas to Energy Facility	Landfill Gas	\$ 461,384	\$ (138,168)	\$ 323,216
Scherer ¹	Coal	\$ 10,570,473	\$ (2,631,712)	\$ 7,938,761
TOTAL DISMANTLEMENT COST		\$ 98,317,637	\$ (30,388,636)	\$ 67,929,001

¹The values for Daniel and Scherer reflect Gulf's ownership percentage.

Table 5-4: Dismantlement Cost Estimate – Gulf Solar Sites

Gulf Solar Site	Fuel Type	Dismantlement Costs	Salvage Credits	Net Project Cost
Blue Indigo Solar	Solar	\$ 9,145,378	\$ (3,966,481)	\$ 5,178,897
TOTAL DISMANTLEMENT COST		\$ 9,145,378	\$ (3,966,481)	\$ 5,178,897

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 Appendices A and B.

5.2 Combined Cost Estimates

FPL and Gulf are in the process of demolition activities and planning for the removal of select units and the environmental remediation of certain ponds and landfills. As part of this process, FPL and Gulf have provided 1898 & Co. with cost estimates internally developed for these activities. 1898 & Co. did not independently verify these cost estimates as part of the development of this study. The cost estimates internally developed by FPL and Gulf reflect costs expected to be incurred on or after January 1, 2022 are provided in the following tables.

Table 5-5: FPL Provided Estimates

FPL Site	Fuel Type	Estimate Description	FPL Developed Estimate
Indiantown	Coal	Entire Site	\$ 22,500,000
Manatee	Various	Units 1 & 2	\$ 69,300,000
Martin	Various	Units 1 & 2	\$ 18,500,000
Scherer - FPL ¹	Coal	Ash Pond, Gypsum Landfills	\$ 125,977,608

¹The value for Scherer reflects FPL's ownership percentage.

Table 5-6: Gulf Provided Estimates

Gulf Site	Fuel Type	Estimate Description	Gulf Developed Estimate
Crist	Coal	Ash Landfill (West)	\$ 16,746,637
Daniel ¹	Coal	Ash Pond	\$ 19,237,400
Scherer - Gulf ¹	Coal	Ash Pond, Gypsum Landfills	\$ 41,244,633
Scholz	Coal	Entire Site	\$ 22,226,024
Smith	Coal/ Natural Gas	Units 1 & 2, Ash Pond, Gypsum Landfills	\$ 17,404,273

¹The values for Daniel and Scherer reflect Gulf's ownership percentage.

The following tables include the cost estimates provided by FPL and Gulf combined with the cost estimates prepared by 1898 & Co.

Table 5-7: FPL and 1898 & Co. Combined Dismantlement Cost Estimates

FPL Site	Fuel Type	Combined Project Cost
Cape Canaveral	Natural Gas	\$ 13,363,700
Dania Beach	Natural Gas	\$ 5,614,241
Ft. Myers	Natural Gas	\$ 23,901,645
Indiantown	Coal	\$ 22,500,000
Lauderdale	Natural Gas	\$ 10,632,348
Manatee	Natural Gas	\$ 85,114,886
Manatee Energy Storage	Battery	\$ 17,023,874
Martin	Various	\$ 61,280,372
Okeechobee	Natural Gas	\$ 21,218,485
Port Everglades	Natural Gas	\$ 9,653,491
Riviera Beach	Natural Gas	\$ 3,919,181
Sanford	Natural Gas	\$ 17,661,267
Scherer - FPL	Coal	\$ 151,601,929
Turkey Point	Natural Gas	\$ 7,669,420
West County	Natural Gas	\$ 26,461,950
SOLAR SITES TOTAL	Solar	\$ 200,075,998
TOTAL DISMANTLEMENT COST		\$ 677,692,788

Table 5-8: Gulf and 1898 & Co. Combined Dismantlement Cost Estimates

Gulf Site	Fuel Type	Combined Project Cost
Crist	Coal	\$ 63,593,737
Daniel	Coal	\$ 31,971,077
Pea Ridge/Pace Co-Gen	Natural Gas	\$ 86,247
Perdido Landfill Gas to Energy Facility	Landfill Gas	\$ 323,216
Scherer - Gulf	Coal	\$ 49,183,394
Scholz	Coal	\$ 22,226,024
Smith	Coal/ Natural Gas	\$ 17,404,273
SOLAR SITES TOTAL	Solar	\$ 5,178,897
TOTAL DISMANTLEMENT COST		\$ 189,966,865

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APPENDIX A - FPL COST ESTIMATE SUMMARIES

Table A-1
Babcock Preserve
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Babcock Preserve						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,501,453	\$ 1,406,535	\$ 342,597	\$ -	\$ 3,250,585	\$ -
Panel Supports/Rack	\$ 1,820,165	\$ 1,705,099	\$ -	\$ -	\$ 3,525,264	\$ -
Electrical & Wiring	\$ 89,650	\$ 83,982	\$ -	\$ -	\$ 173,632	\$ -
Site Restoration	\$ 139,187	\$ 130,388	\$ -	\$ 784,385	\$ 1,053,960	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 1,692	\$ -	\$ 1,692	\$ -
Debris	\$ -	\$ -	\$ 6,940	\$ -	\$ 6,940	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,768,088)
Subtotal	\$ 3,550,455	\$ 3,326,004	\$ 351,229	\$ 784,385	\$ 8,012,073	\$ (2,768,088)
Babcock Preserve Subtotal	\$ 3,550,455	\$ 3,326,004	\$ 351,229	\$ 784,385	\$ 8,012,073	\$ (2,768,088)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 8,012,073	\$ (2,768,088)
PROJECT INDIRECTS (5%)					\$ 400,604	
CONTINGENCY (10%)					\$ 801,207	
TOTAL PROJECT COST (CREDIT)					\$ 9,213,884	\$ (2,768,088)
TOTAL NET PROJECT COST (CREDIT)					\$ 6,445,796	

Table A-2
Babcock Ranch
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Babcock Ranch						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,591,267	\$ 1,490,672	\$ 394,900	\$ -	\$ 3,476,839	\$ -
Panel Supports/Rack	\$ 1,668,049	\$ 1,562,600	\$ -	\$ -	\$ 3,230,649	\$ -
Electrical & Wiring	\$ 94,464	\$ 88,492	\$ -	\$ -	\$ 182,956	\$ -
Site Restoration	\$ 139,187	\$ 130,388	\$ -	\$ 800,127	\$ 1,069,702	\$ -
Special Waste	\$ -	\$ -	\$ -	\$ 2,400	\$ 2,400	\$ -
On-site Concrete Crushing and Remova	\$ -	\$ -	\$ 1,692	\$ -	\$ 1,692	\$ -
Debris	\$ -	\$ -	\$ 8,131	\$ -	\$ 8,131	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,666,117)
Subtotal	\$ 3,492,967	\$ 3,272,152	\$ 404,723	\$ 802,527	\$ 7,972,369	\$ (2,666,117)
Babcock Ranch Subtotal	\$ 3,492,967	\$ 3,272,152	\$ 404,723	\$ 802,527	\$ 7,972,369	\$ (2,666,117)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 7,972,369	\$ (2,666,117)
PROJECT INDIRECTS (5%)					\$ 398,618	
CONTINGENCY (10%)					\$ 797,237	
TOTAL PROJECT COST (CREDIT)					\$ 9,168,224	\$ (2,666,117)
TOTAL NET PROJECT COST (CREDIT)					\$ 6,502,107	

Table A-3
Barefoot Bay
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Barefoot Bay						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,654,388	\$ 1,549,802	\$ 364,217	\$ -	\$ 3,568,407	\$ -
Panel Supports/Rack	\$ 1,734,215	\$ 1,624,582	\$ -	\$ -	\$ 3,358,797	\$ -
Electrical & Wiring	\$ 91,106	\$ 85,346	\$ -	\$ -	\$ 176,452	\$ -
Site Restoration	\$ 127,807	\$ 119,727	\$ -	\$ 837,252	\$ 1,084,786	\$ -
Special Waste	\$ -	\$ -	\$ -	\$ 6,536	\$ 6,536	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 3,567	\$ -	\$ 3,567	\$ -
Debris	\$ -	\$ -	\$ 4,548	\$ -	\$ 4,548	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,519,500)
Subtotal	\$ 3,607,516	\$ 3,379,457	\$ 372,332	\$ 843,788	\$ 8,203,093	\$ (2,519,500)
Barefoot Bay Subtotal	\$ 3,607,516	\$ 3,379,457	\$ 372,332	\$ 843,788	\$ 8,203,093	\$ (2,519,500)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 8,203,093	\$ (2,519,500)
PROJECT INDIRECTS (5%)					\$ 410,155	
CONTINGENCY (10%)					\$ 820,309	
TOTAL PROJECT COST (CREDIT)					\$ 9,433,557	\$ (2,519,500)
TOTAL NET PROJECT COST (CREDIT)					\$ 6,914,057	

Table A-4
Blue Cypress Solar
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Blue Cypress Solar						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,614,791	\$ 1,512,708	\$ 306,281	\$ -	\$ 3,433,780	\$ -
Panel Supports/Rack	\$ 1,384,933	\$ 1,297,381	\$ -	\$ -	\$ 2,682,314	\$ -
Electrical & Wiring	\$ 83,312	\$ 78,045	\$ -	\$ -	\$ 161,357	\$ -
Site Restoration	\$ 129,115	\$ 120,952	\$ -	\$ 819,917	\$ 1,069,984	\$ -
Special Waste	\$ -	\$ -	\$ -	\$ 7,076	\$ 7,076	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 3,604	\$ -	\$ 3,604	\$ -
Debris	\$ -	\$ -	\$ 3,097	\$ -	\$ 3,097	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,072,596)
Subtotal	\$ 3,212,151	\$ 3,009,086	\$ 312,982	\$ 826,993	\$ 7,361,212	\$ (2,072,596)
Blue Cypress Solar Subtotal	\$ 3,212,151	\$ 3,009,086	\$ 312,982	\$ 826,993	\$ 7,361,212	\$ (2,072,596)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 7,361,212	\$ (2,072,596)
PROJECT INDIRECTS (5%)					\$ 368,061	
CONTINGENCY (10%)					\$ 736,121	
SITE INVENTORY COST (CREDIT)¹					\$ 32,305	\$ (6,594)
TOTAL PROJECT COST (CREDIT)					\$ 8,497,699	\$ (2,079,190)
TOTAL NET PROJECT COST (CREDIT)					\$ 6,418,509	

¹ Site inventory costs and recoverable scrap of inventory estimates (10%) were provided by FPL and were not independently reviewed by 1898 & Co.

Table A-5
Blue Heron
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Blue Heron						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,511,626	\$ 1,416,065	\$ 329,397	\$ -	\$ 3,257,088	\$ -
Panel Supports/Rack	\$ 1,689,534	\$ 1,582,726	\$ -	\$ -	\$ 3,272,260	\$ -
Electrical & Wiring	\$ 89,993	\$ 84,304	\$ -	\$ -	\$ 174,297	\$ -
Site Restoration	\$ 139,187	\$ 130,388	\$ -	\$ 791,968	\$ 1,061,543	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 1,762	\$ -	\$ 1,762	\$ -
Debris	\$ -	\$ -	\$ 6,628	\$ -	\$ 6,628	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,480,384)
Subtotal	\$ 3,430,340	\$ 3,213,483	\$ 337,787	\$ 791,968	\$ 7,773,578	\$ (2,480,384)
Blue Heron Subtotal	\$ 3,430,340	\$ 3,213,483	\$ 337,787	\$ 791,968	\$ 7,773,578	\$ (2,480,384)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 7,773,578	\$ (2,480,384)
PROJECT INDIRECTS (5%)					\$ 388,679	
CONTINGENCY (10%)					\$ 777,358	
TOTAL PROJECT COST (CREDIT)					\$ 8,939,615	\$ (2,480,384)
TOTAL NET PROJECT COST (CREDIT)					\$ 6,459,231	

Table A-6
Cape Canaveral Energy Center
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Cape Canaveral Energy Center						
<i>Unit 5</i>						
CTGs and HRSGs	\$ 3,241,739	\$ 3,167,671	\$ -	\$ -	\$ 6,409,411	\$ -
Steam Turbine & Building	\$ 1,281,155	\$ 1,251,882	\$ -	\$ -	\$ 2,533,037	\$ -
SCR	\$ 99,784	\$ 97,504	\$ -	\$ -	\$ 197,289	\$ -
Stacks	\$ 95,202	\$ 93,027	\$ -	\$ -	\$ 188,229	\$ -
GSU & Foundation	\$ 243,341	\$ 237,781	\$ -	\$ -	\$ 481,122	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 157,183	\$ -	\$ 157,183	\$ -
Debris	\$ -	\$ -	\$ 68	\$ -	\$ 68	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,568,477)
Subtotal	\$ 4,961,222	\$ 4,847,866	\$ 157,251	\$ -	\$ 9,966,339	\$ (5,568,477)
<i>Common</i>						
Switchyard and Substation	\$ 49,163	\$ 48,040	\$ -	\$ -	\$ 97,204	\$ -
Cooling Water Intakes and Circulating V	\$ 179,424	\$ 175,325	\$ -	\$ 167,165	\$ 521,914	\$ -
BOP Misc.	\$ 18,186	\$ 17,771	\$ -	\$ -	\$ 35,957	\$ -
Roads	\$ 84,964	\$ 83,023	\$ -	\$ -	\$ 167,987	\$ -
All BOP Buildings	\$ 586,458	\$ 573,058	\$ -	\$ -	\$ 1,159,516	\$ -
Fuel Equipment	\$ 179,484	\$ 175,383	\$ -	\$ -	\$ 354,868	\$ -
All Other Tanks	\$ 173,335	\$ 169,375	\$ -	\$ -	\$ 342,711	\$ -
Contaminated Soil Removal	\$ -	\$ -	\$ -	\$ 182,481	\$ 182,481	\$ -
Fuel Oil Storage Tank Cleaning	\$ -	\$ -	\$ -	\$ 85,956	\$ 85,956	\$ -
Fuel Oil Line Flushing/Cleaning	\$ -	\$ -	\$ -	\$ 34,083	\$ 34,083	\$ -
Pond Closure	\$ -	\$ -	\$ -	\$ 1,489,417	\$ 1,489,417	\$ -
Hazardous Waste Disposal	\$ -	\$ -	\$ -	\$ 6,876	\$ 6,876	\$ -
Concrete Removal, Crushing, & Dispos	\$ -	\$ -	\$ 68,639	\$ -	\$ 68,639	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 807,220	\$ 807,220	\$ -
Debris	\$ -	\$ -	\$ 2,338	\$ -	\$ 2,338	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (380,891)
Subtotal	\$ 1,271,016	\$ 1,241,975	\$ 70,977	\$ 2,773,198	\$ 5,357,166	\$ (380,891)
Subtotal	\$ 6,232,238	\$ 6,089,842	\$ 228,228	\$ 2,773,198	\$ 15,323,505	\$ (5,949,369)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 15,323,505	\$ (5,949,369)
PROJECT INDIRECTS (5%)					\$ 766,175	
CONTINGENCY (15%)					\$ 2,298,526	
SITE INVENTORY COST (CREDIT)¹					\$ 1,088,325	\$ (163,462)
TOTAL PROJECT COST (CREDIT)					\$ 19,476,531	\$ (6,112,831)
TOTAL NET PROJECT COST (CREDIT)					\$ 13,363,700	

¹ Site inventory costs and recoverable scrap of inventory estimates (10%) were provided by FPL and were not independently reviewed by 1898 & Co.

Table A-7
Cape Canaveral Solar (Space Coast)
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Cape Canaveral Solar (Space Coast)						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 141,948	\$ 132,974	\$ 36,304	\$ -	\$ 311,226	\$ -
Panel Supports/Rack	\$ 185,522	\$ 173,794	\$ -	\$ -	\$ 359,316	\$ -
Electrical & Wiring	\$ 49,520	\$ 46,389	\$ -	\$ -	\$ 95,909	\$ -
Site Restoration	\$ 36,516	\$ 34,208	\$ -	\$ 68,807	\$ 139,531	\$ -
Special Waste	\$ -	\$ -	\$ -	\$ 2,359	\$ 2,359	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 1,184	\$ -	\$ 1,184	\$ -
Debris	\$ -	\$ -	\$ 2,674	\$ -	\$ 2,674	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (693,467)
Subtotal	\$ 413,506	\$ 387,365	\$ 40,162	\$ 71,166	\$ 912,199	\$ (693,467)
Cape Canaveral Solar (Space Coast) Subto	\$ 413,506	\$ 387,365	\$ 40,162	\$ 71,166	\$ 912,199	\$ (693,467)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 912,199	\$ (693,467)
PROJECT INDIRECTS (5%)					\$ 45,610	
CONTINGENCY (10%)					\$ 91,220	
TOTAL PROJECT COST (CREDIT)					\$ 1,049,029	\$ (693,467)
TOTAL NET PROJECT COST (CREDIT)					\$ 355,562	

Table A-8
Cattle Ranch
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Cattle Ranch						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,230,109	\$ 1,152,345	\$ 268,052	\$ -	\$ 2,650,506	\$ -
Panel Supports/Rack	\$ 1,487,933	\$ 1,393,869	\$ -	\$ -	\$ 2,881,802	\$ -
Electrical & Wiring	\$ 89,809	\$ 84,131	\$ -	\$ -	\$ 173,940	\$ -
Site Restoration	\$ 69,594	\$ 65,194	\$ -	\$ 655,608	\$ 790,396	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 1,692	\$ -	\$ 1,692	\$ -
Debris	\$ -	\$ -	\$ 6,628	\$ -	\$ 6,628	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,439,948)
Subtotal	\$ 2,877,445	\$ 2,695,539	\$ 276,372	\$ 655,608	\$ 6,504,964	\$ (2,439,948)
Cattle Ranch Subtotal	\$ 2,877,445	\$ 2,695,539	\$ 276,372	\$ 655,608	\$ 6,504,964	\$ (2,439,948)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 6,504,964	\$ (2,439,948)
PROJECT INDIRECTS (5%)					\$ 325,248	
CONTINGENCY (10%)					\$ 650,496	
TOTAL PROJECT COST (CREDIT)					\$ 7,480,708	\$ (2,439,948)
TOTAL NET PROJECT COST (CREDIT)					\$ 5,040,760	

Table A-9
Citrus Solar
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Citrus Solar						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,547,818	\$ 1,449,969	\$ 325,738	\$ -	\$ 3,323,525	\$ -
Panel Supports/Rack	\$ 1,622,643	\$ 1,520,064	\$ -	\$ -	\$ 3,142,707	\$ -
Electrical & Wiring	\$ 77,805	\$ 72,837	\$ -	\$ -	\$ 150,642	\$ -
Site Restoration	\$ 136,915	\$ 128,260	\$ -	\$ 780,316	\$ 1,045,491	\$ -
Special Waste	\$ -	\$ -	\$ -	\$ 8,100	\$ 8,100	\$ -
On-site Concrete Crushing and Remova	\$ -	\$ -	\$ 3,422	\$ -	\$ 3,422	\$ -
Debris	\$ -	\$ -	\$ 3,131	\$ -	\$ 3,131	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,479,378)
Subtotal	\$ 3,385,181	\$ 3,171,130	\$ 332,291	\$ 788,416	\$ 7,677,018	\$ (2,479,378)
Citrus Solar Subtotal	\$ 3,385,181	\$ 3,171,130	\$ 332,291	\$ 788,416	\$ 7,677,018	\$ (2,479,378)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 7,677,018	\$ (2,479,378)
PROJECT INDIRECTS (5%)					\$ 383,900	
CONTINGENCY (10%)					\$ 767,700	
TOTAL PROJECT COST (CREDIT)					\$ 8,828,618	\$ (2,479,378)
TOTAL NET PROJECT COST (CREDIT)					\$ 6,349,240	

Table A-10
Coral Farm Solar
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Coral Farm Solar						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,616,734	\$ 1,514,528	\$ 462,994	\$ -	\$ 3,594,256	\$ -
Panel Supports/Rack	\$ 1,390,046	\$ 1,302,171	\$ -	\$ -	\$ 2,692,217	\$ -
Electrical & Wiring	\$ 80,431	\$ 75,347	\$ -	\$ -	\$ 155,778	\$ -
Site Restoration	\$ 79,892	\$ 74,841	\$ -	\$ 795,882	\$ 950,615	\$ -
Special Waste	\$ -	\$ -	\$ -	\$ 6,536	\$ 6,536	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 3,511	\$ -	\$ 3,511	\$ -
Debris	\$ -	\$ -	\$ 4,552	\$ -	\$ 4,552	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,096,717)
Subtotal	\$ 3,167,103	\$ 2,966,887	\$ 471,057	\$ 802,418	\$ 7,407,465	\$ (2,096,717)
Coral Farm Solar Subtotal	\$ 3,167,103	\$ 2,966,887	\$ 471,057	\$ 802,418	\$ 7,407,465	\$ (2,096,717)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 7,407,465	\$ (2,096,717)
PROJECT INDIRECTS (5%)					\$ 370,373	
CONTINGENCY (10%)					\$ 740,747	
TOTAL PROJECT COST (CREDIT)					\$ 8,518,585	\$ (2,096,717)
TOTAL NET PROJECT COST (CREDIT)					\$ 6,421,868	

Table A-11
Dania Beach
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Dania Beach						
<i>Unit 7</i>						
CTGs and HRSGs	\$ 1,655,069	\$ 1,617,254	\$ -	\$ -	\$ 3,272,323	\$ -
Steam Turbine & Building	\$ 490,744	\$ 479,531	\$ -	\$ -	\$ 970,275	\$ -
SCR	\$ 65,134	\$ 63,645	\$ -	\$ -	\$ 128,779	\$ -
Cooling Towers & Basin	\$ 518,060	\$ 506,223	\$ -	\$ -	\$ 1,024,283	\$ -
Stacks	\$ 52,425	\$ 51,227	\$ -	\$ -	\$ 103,652	\$ -
GSU & Foundation	\$ 100,546	\$ 98,249	\$ -	\$ -	\$ 198,795	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 83,518	\$ -	\$ 83,518	\$ -
Debris	\$ -	\$ -	\$ 18,472	\$ -	\$ 18,472	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,043,100)
Subtotal	\$ 2,881,978	\$ 2,816,129	\$ 101,990	\$ -	\$ 5,800,097	\$ (4,043,100)
<i>Common</i>						
Cooling Water Intakes and Circulating W	\$ 20,861	\$ 20,384	\$ -	\$ -	\$ 41,245	\$ -
Roads	\$ 11,097	\$ 10,843	\$ -	\$ -	\$ 21,940	\$ -
All BOP Buildings	\$ 162,802	\$ 159,082	\$ -	\$ -	\$ 321,884	\$ -
Fuel Equipment	\$ 7,140	\$ 6,977	\$ -	\$ -	\$ 14,117	\$ -
All Other Tanks	\$ 563,973	\$ 551,087	\$ -	\$ -	\$ 1,115,060	\$ -
Transformers & Foundation	\$ 4,078	\$ 3,985	\$ -	\$ -	\$ 8,063	\$ -
Fuel Oil Line Flushing/Cleaning	\$ -	\$ -	\$ -	\$ 14,000	\$ 14,000	\$ -
Concrete Removal, Crushing, & Dispos	\$ -	\$ -	\$ 47,456	\$ -	\$ 47,456	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 877,184	\$ 877,184	\$ -
Debris	\$ -	\$ -	\$ 3,276	\$ -	\$ 3,276	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (259,845)
Subtotal	\$ 769,951	\$ 752,358	\$ 50,732	\$ 891,184	\$ 2,464,225	\$ (259,845)
Dania Beach Subtotal	\$ 3,651,929	\$ 3,568,487	\$ 152,722	\$ 891,184	\$ 8,264,322	\$ (4,302,945)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 8,264,322	\$ (4,302,945)
PROJECT INDIRECTS (5%)					\$ 413,216	
CONTINGENCY (15%)					\$ 1,239,648	
TOTAL PROJECT COST (CREDIT)					\$ 9,917,186	\$ (4,302,945)
TOTAL NET PROJECT COST (CREDIT)					\$ 5,614,241	

Table A-12
DeSoto
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
DeSoto						
<i>Solar Farm</i>						
O&M Building	\$ 12,175	\$ 11,405	\$ -	\$ -	\$ 23,580	\$ -
Solar Panel Removal/Recycling	\$ 325,244	\$ 304,683	\$ 70,874	\$ -	\$ 700,801	\$ -
Panel Supports/Rack	\$ 618,829	\$ 579,708	\$ -	\$ -	\$ 1,198,537	\$ -
Electrical & Wiring	\$ 47,168	\$ 44,179	\$ -	\$ -	\$ 91,347	\$ -
Site Restoration	\$ 65,707	\$ 61,553	\$ -	\$ 184,577	\$ 311,837	\$ -
Special Waste	\$ -	\$ -	\$ -	\$ 13,200	\$ 13,200	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 2,597	\$ -	\$ 2,597	\$ -
Debris	\$ -	\$ -	\$ 2,464	\$ -	\$ 2,464	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,053,078)
Subtotal	\$ 1,069,123	\$ 1,001,528	\$ 75,935	\$ 197,777	\$ 2,344,363	\$ (1,053,078)
DeSoto Subtotal	\$ 1,069,123	\$ 1,001,528	\$ 75,935	\$ 197,777	\$ 2,344,363	\$ (1,053,078)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 2,344,363	\$ (1,053,078)
PROJECT INDIRECTS (5%)					\$ 117,218	
CONTINGENCY (10%)					\$ 234,436	
TOTAL PROJECT COST (CREDIT)					\$ 2,696,017	\$ (1,053,078)
TOTAL NET PROJECT COST (CREDIT)					\$ 1,642,939	

Table A-13
Echo River
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Echo River						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,226,069	\$ 1,148,560	\$ 468,552	\$ -	\$ 2,843,181	\$ -
Panel Supports/Rack	\$ 1,605,989	\$ 1,504,462	\$ -	\$ -	\$ 3,110,451	\$ -
Electrical & Wiring	\$ 90,079	\$ 84,385	\$ -	\$ -	\$ 174,464	\$ -
Site Restoration	\$ 89,702	\$ 84,031	\$ -	\$ 667,664	\$ 841,397	\$ -
On-site Concrete Crushing and Remova	\$ -	\$ -	\$ 2,142	\$ -	\$ 2,142	\$ -
Debris	\$ -	\$ -	\$ 11,029	\$ -	\$ 11,029	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,531,180)
Subtotal	\$ 3,011,839	\$ 2,821,438	\$ 481,723	\$ 667,664	\$ 6,982,664	\$ (2,531,180)
Echo River Subtotal	\$ 3,011,839	\$ 2,821,438	\$ 481,723	\$ 667,664	\$ 6,982,664	\$ (2,531,180)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 6,982,664	\$ (2,531,180)
PROJECT INDIRECTS (5%)					\$ 349,133	
CONTINGENCY (10%)					\$ 698,266	
TOTAL PROJECT COST (CREDIT)					\$ 8,030,063	\$ (2,531,180)
TOTAL NET PROJECT COST (CREDIT)					\$ 5,498,883	

Table A-14
Ft. Myers
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Ft. Myers						
<i>Unit 2</i>						
CTGs and HRSGs	\$ 5,599,847	\$ 5,471,900	\$ -	\$ -	\$ 11,071,747	\$ -
Steam Turbine & Building	\$ 1,083,793	\$ 1,059,030	\$ -	\$ -	\$ 2,142,823	\$ -
Stacks	\$ 181,440	\$ 177,294	\$ -	\$ -	\$ 358,734	\$ -
GSU & Foundation	\$ 186,041	\$ 181,790	\$ -	\$ -	\$ 367,831	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 292,687	\$ -	\$ 292,687	\$ -
Debris	\$ -	\$ -	\$ 21,259	\$ -	\$ 21,259	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,834,599)
Subtotal	\$ 7,051,121	\$ 6,890,014	\$ 313,946	\$ -	\$ 14,255,081	\$ (10,834,599)
<i>Unit 3</i>						
CTGs and HRSGs	\$ 1,700,791	\$ 1,661,931	\$ -	\$ -	\$ 3,362,722	\$ -
Stacks	\$ 21,733	\$ 21,236	\$ -	\$ -	\$ 42,969	\$ -
Switchgear & Electrical	\$ 33,198	\$ 32,440	\$ -	\$ -	\$ 65,638	\$ -
GSU & Foundation	\$ 121,045	\$ 118,279	\$ -	\$ -	\$ 239,324	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 109,106	\$ -	\$ 109,106	\$ -
Debris	\$ -	\$ -	\$ 14,210	\$ -	\$ 14,210	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,989,620)
Subtotal	\$ 1,876,767	\$ 1,833,886	\$ 123,316	\$ -	\$ 3,833,969	\$ (1,989,620)
<i>Blackstarts</i>						
CTGs and HRSGs	\$ 178,139	\$ 174,069	\$ -	\$ -	\$ 352,208	\$ -
GSU & Foundation	\$ 27,313	\$ 26,688	\$ -	\$ -	\$ 54,001	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 1,836	\$ -	\$ 1,836	\$ -
Debris	\$ -	\$ -	\$ 1,330	\$ -	\$ 1,330	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (421,090)
Subtotal	\$ 205,452	\$ 200,757	\$ 3,166	\$ -	\$ 409,375	\$ (421,090)
<i>Common</i>						
Asbestos Removal	\$ -	\$ -	\$ -	\$ 13,665	\$ 13,665	\$ -
Cooling Water Intakes and Circulating V	\$ 265,227	\$ 259,167	\$ -	\$ 37,950	\$ 562,344	\$ -
BOP Misc.	\$ 14,445	\$ 14,115	\$ -	\$ -	\$ 28,560	\$ -
Roads	\$ 307,146	\$ 300,128	\$ -	\$ -	\$ 607,274	\$ -
All BOP Buildings	\$ 876,241	\$ 856,220	\$ -	\$ -	\$ 1,732,461	\$ -
Fuel Equipment	\$ 161,317	\$ 157,631	\$ -	\$ -	\$ 318,948	\$ -
All Other Tanks	\$ 172,581	\$ 168,638	\$ -	\$ -	\$ 341,219	\$ -
Transformers & Foundation	\$ 8,581	\$ 8,385	\$ -	\$ -	\$ 16,966	\$ -
Fuel Area Remediation	\$ -	\$ -	\$ -	\$ 1,656,341	\$ 1,656,341	\$ -
Fuel Oil Storage Tank Cleaning	\$ -	\$ -	\$ -	\$ 87,757	\$ 87,757	\$ -
Fuel Oil Line Flushing/Cleaning	\$ -	\$ -	\$ -	\$ 124,250	\$ 124,250	\$ -
Pond Closure	\$ -	\$ -	\$ -	\$ 808,533	\$ 808,533	\$ -
Cooling Towers and Basin	\$ 1,410,391	\$ 1,378,166	\$ -	\$ -	\$ 2,788,557	\$ -
Hazardous Waste Disposal	\$ -	\$ -	\$ -	\$ 123,819	\$ 123,819	\$ -
Concrete Removal, Crushing, & Dispos	\$ -	\$ -	\$ 191,603	\$ -	\$ 191,603	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 2,111,495	\$ 2,111,495	\$ -
Debris	\$ -	\$ -	\$ 5,883	\$ -	\$ 5,883	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (736,635)
Subtotal	\$ 3,215,929	\$ 3,142,450	\$ 197,486	\$ 4,963,810	\$ 11,519,675	\$ (736,635)
Ft. Myers Subtotal	\$ 12,349,269	\$ 12,067,107	\$ 637,914	\$ 4,963,810	\$ 30,018,100	\$ (13,981,944)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 30,018,100	\$ (13,981,944)
PROJECT INDIRECTS (5%)					\$ 1,500,905	
CONTINGENCY (15%)					\$ 4,502,715	
SITE INVENTORY COST (CREDIT)¹					\$ 2,160,795	\$ (298,926)
TOTAL PROJECT COST (CREDIT)					\$ 38,182,515	\$ (14,280,870)
TOTAL NET PROJECT COST (CREDIT)					\$ 23,901,645	

¹ Site inventory costs and recoverable scrap of inventory estimates (10%) were provided by FPL and were not independently reviewed by 1898 & Co.

Table A-15
Hammock
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Hammock						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,544,339	\$ 1,446,710	\$ 336,526	\$ -	\$ 3,327,575	\$ -
Panel Supports/Rack	\$ 1,615,758	\$ 1,513,614	\$ -	\$ -	\$ 3,129,372	\$ -
Electrical & Wiring	\$ 102,947	\$ 96,439	\$ -	\$ -	\$ 199,386	\$ -
Site Restoration	\$ 76,532	\$ 71,694	\$ -	\$ 751,065	\$ 899,291	\$ -
Special Waste	\$ -	\$ -	\$ -	\$ 6,977	\$ 6,977	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 4,381	\$ -	\$ 4,381	\$ -
Debris	\$ -	\$ -	\$ 4,763	\$ -	\$ 4,763	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,332,971)
Subtotal	\$ 3,339,576	\$ 3,128,457	\$ 345,670	\$ 758,042	\$ 7,571,745	\$ (2,332,971)
Hammock Subtotal	\$ 3,339,576	\$ 3,128,457	\$ 345,670	\$ 758,042	\$ 7,571,745	\$ (2,332,971)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 7,571,745	\$ (2,332,971)
PROJECT INDIRECTS (5%)					\$ 378,587	
CONTINGENCY (10%)					\$ 757,175	
TOTAL PROJECT COST (CREDIT)					\$ 8,707,507	\$ (2,332,971)
TOTAL NET PROJECT COST (CREDIT)					\$ 6,374,536	

Table A-16
Hibiscus
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Hibiscus						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,538,008	\$ 1,440,779	\$ 306,177	\$ -	\$ 3,284,964	\$ -
Panel Supports/Rack	\$ 1,167,558	\$ 1,093,748	\$ -	\$ -	\$ 2,261,306	\$ -
Electrical & Wiring	\$ 58,782	\$ 55,066	\$ -	\$ -	\$ 113,848	\$ -
Site Restoration	\$ 60,325	\$ 56,511	\$ -	\$ 640,867	\$ 757,703	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 2,409	\$ -	\$ 2,409	\$ -
Debris	\$ -	\$ -	\$ 2,191	\$ -	\$ 2,191	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,086,674)
Subtotal	\$ 2,824,673	\$ 2,646,104	\$ 310,777	\$ 640,867	\$ 6,422,421	\$ (2,086,674)
Hibiscus Subtotal	\$ 2,824,673	\$ 2,646,104	\$ 310,777	\$ 640,867	\$ 6,422,421	\$ (2,086,674)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 6,422,421	\$ (2,086,674)
PROJECT INDIRECTS (5%)					\$ 321,121	
CONTINGENCY (10%)					\$ 642,242	
TOTAL PROJECT COST (CREDIT)					\$ 7,385,784	\$ (2,086,674)
TOTAL NET PROJECT COST (CREDIT)					\$ 5,299,110	

Table A-17
Horizon
Solar Dismantlement Cost Summary

Horizon	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,616,734	\$ 1,514,528	\$ 447,801	\$ -	\$ 3,579,063	\$ -
Panel Supports/Rack	\$ 2,063,560	\$ 1,933,107	\$ -	\$ -	\$ 3,996,667	\$ -
Electrical & Wiring	\$ 78,034	\$ 73,101	\$ -	\$ -	\$ 151,135	\$ -
Site Restoration	\$ 95,273	\$ 89,250	\$ -	\$ 799,426	\$ 983,949	\$ -
Special Waste	\$ -	\$ -	\$ -	\$ 7,100	\$ 7,100	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 3,511	\$ -	\$ 3,511	\$ -
Debris	\$ -	\$ -	\$ 4,405	\$ -	\$ 4,405	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,835,688)
Subtotal	\$ 3,853,601	\$ 3,609,986	\$ 455,717	\$ 806,526	\$ 8,725,830	\$ (2,835,688)
Horizon Subtotal	\$ 3,853,601	\$ 3,609,986	\$ 455,717	\$ 806,526	\$ 8,725,830	\$ (2,835,688)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 8,725,830	\$ (2,835,688)
PROJECT INDIRECTS (5%)					\$ 436,292	
CONTINGENCY (10%)					\$ 872,583	
TOTAL PROJECT COST (CREDIT)					\$ 10,034,705	\$ (2,835,688)
TOTAL NET PROJECT COST (CREDIT)					\$ 7,199,017	

Table A-18
Indian River
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Indian River						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,658,480	\$ 1,620,587	\$ 306,029	\$ -	\$ 3,585,096	\$ -
Panel Supports/Rack	\$ 2,075,475	\$ 2,028,054	\$ -	\$ -	\$ 4,103,529	\$ -
Electrical & Wiring	\$ 81,920	\$ 80,049	\$ -	\$ -	\$ 161,969	\$ -
Site Restoration	\$ 69,256	\$ 67,673	\$ -	\$ 797,398	\$ 934,327	\$ -
Special Waste	\$ -	\$ -	\$ -	\$ 6,536	\$ 6,536	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 3,503	\$ -	\$ 3,503	\$ -
Debris	\$ -	\$ -	\$ 3,010	\$ -	\$ 3,010	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,605,046)
Subtotal	\$ 3,885,131	\$ 3,796,363	\$ 312,542	\$ 803,934	\$ 8,797,970	\$ (2,605,046)
Indian River Subtotal	\$ 3,885,131	\$ 3,796,363	\$ 312,542	\$ 803,934	\$ 8,797,970	\$ (2,605,046)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 8,797,970	\$ (2,605,046)
PROJECT INDIRECTS (5%)					\$ 439,899	
CONTINGENCY (10%)					\$ 879,797	
TOTAL PROJECT COST (CREDIT)					\$ 10,117,666	\$ (2,605,046)
TOTAL NET PROJECT COST (CREDIT)					\$ 7,512,620	

Table A-19
Interstate
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Interstate						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,363,175	\$ 1,276,999	\$ 212,053	\$ -	\$ 2,852,227	\$ -
Panel Supports/Rack	\$ 1,460,568	\$ 1,368,235	\$ -	\$ -	\$ 2,828,803	\$ -
Electrical & Wiring	\$ 94,209	\$ 88,253	\$ -	\$ -	\$ 182,462	\$ -
Site Restoration	\$ 92,225	\$ 86,395	\$ -	\$ 736,916	\$ 915,536	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 1,794	\$ -	\$ 1,794	\$ -
Debris	\$ -	\$ -	\$ 5,016	\$ -	\$ 5,016	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,198,793)
Subtotal	\$ 3,010,177	\$ 2,819,882	\$ 218,863	\$ 736,916	\$ 6,785,838	\$ (2,198,793)
Interstate Subtotal	\$ 3,010,177	\$ 2,819,882	\$ 218,863	\$ 736,916	\$ 6,785,838	\$ (2,198,793)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 6,785,838	\$ (2,198,793)
PROJECT INDIRECTS (5%)					\$ 339,292	
CONTINGENCY (10%)					\$ 678,584	
TOTAL PROJECT COST (CREDIT)					\$ 7,803,714	\$ (2,198,793)
TOTAL NET PROJECT COST (CREDIT)					\$ 5,604,921	

Table A-20
Lauderdale
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Lauderdale						
<i>Unit 6</i>						
CTGs and HRSGs	\$ 1,666,846	\$ 1,628,761	\$ -	\$ -	\$ 3,295,607	\$ -
Stacks	\$ 13,106	\$ 12,807	\$ -	\$ -	\$ 25,913	\$ -
GSU & Foundation	\$ 201,249	\$ 196,650	\$ -	\$ -	\$ 397,899	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 82,480	\$ -	\$ 82,480	\$ -
Debris	\$ -	\$ -	\$ 24,772	\$ -	\$ 24,772	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,253,355)
Subtotal	\$ 1,881,201	\$ 1,838,218	\$ 107,252	\$ -	\$ 3,826,671	\$ (3,253,355)
<i>Blackstart</i>						
GTs	\$ 158,195	\$ 154,580	\$ -	\$ -	\$ 312,775	\$ -
Stacks	\$ 5,242	\$ 5,123	\$ -	\$ -	\$ 10,365	\$ -
GSU & Foundation	\$ 23,187	\$ 22,657	\$ -	\$ -	\$ 45,844	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 7,224	\$ -	\$ 7,224	\$ -
Debris	\$ -	\$ -	\$ 1,798	\$ -	\$ 1,798	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (312,677)
Subtotal	\$ 186,624	\$ 182,360	\$ 9,022	\$ -	\$ 378,006	\$ (312,677)
<i>Common</i>						
Switchyard and Substation	\$ 24,919	\$ 24,350	\$ -	\$ -	\$ 49,269	\$ -
Asbestos Removal	\$ -	\$ -	\$ -	\$ 190,000	\$ 190,000	\$ -
Cooling Water Intakes and Circulating V	\$ 926,797	\$ 905,622	\$ -	\$ -	\$ 1,832,419	\$ -
BOP Misc.	\$ 3,629	\$ 3,546	\$ -	\$ -	\$ 7,175	\$ -
Roads	\$ 98,971	\$ 96,710	\$ -	\$ -	\$ 195,681	\$ -
All BOP Buildings	\$ 499,822	\$ 488,402	\$ -	\$ -	\$ 988,224	\$ -
Fuel Equipment	\$ 160,718	\$ 157,046	\$ -	\$ -	\$ 317,764	\$ -
All Other Tanks	\$ 264,083	\$ 258,049	\$ -	\$ -	\$ 522,132	\$ -
Transformers & Foundation	\$ 12,709	\$ 12,419	\$ -	\$ 164,655	\$ 189,783	\$ -
Mercury & Universal Waste Disposal	\$ -	\$ -	\$ -	\$ 30,347	\$ 30,347	\$ -
Fuel Oil Tank Cleaning	\$ -	\$ -	\$ -	\$ 118,457	\$ 118,457	\$ -
Fuel Oil Line Flushing/Cleaning	\$ -	\$ -	\$ -	\$ 47,600	\$ 47,600	\$ -
Fuel Area Remediation	\$ -	\$ -	\$ -	\$ 1,868,371	\$ 1,868,371	\$ -
Pond Closure	\$ -	\$ -	\$ -	\$ 1,060,298	\$ 1,060,298	\$ -
Hazardous Waste Disposal	\$ -	\$ -	\$ -	\$ 252,660	\$ 252,660	\$ -
Concrete Removal, Crushing, & Dispos	\$ -	\$ -	\$ 91,498	\$ -	\$ 91,498	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 581,173	\$ 581,173	\$ -
Debris	\$ -	\$ -	\$ 6,394	\$ -	\$ 6,394	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,132,940)
Subtotal	\$ 1,991,648	\$ 1,946,144	\$ 97,892	\$ 4,313,561	\$ 8,349,245	\$ (1,132,940)
Lauderdale Subtotal	\$ 4,059,473	\$ 3,966,722	\$ 214,166	\$ 4,313,561	\$ 12,553,922	\$ (4,698,972)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 12,553,922	\$ (4,698,972)
PROJECT INDIRECTS (5%)					\$ 627,696	
CONTINGENCY (15%)					\$ 1,883,088	
SITE INVENTORY COST (CREDIT)¹					\$ 388,290	\$ (121,676)
TOTAL PROJECT COST (CREDIT)					\$ 15,452,996	\$ (4,820,648)
TOTAL NET PROJECT COST (CREDIT)					\$ 10,632,348	

¹ Site inventory costs and recoverable scrap of inventory estimates (10%) were provided by FPL and were not independently reviewed by 1898 & Co.

Table A-21
Loggerhead
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Loggerhead						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,613,425	\$ 1,511,428	\$ 250,981	\$ -	\$ 3,375,834	\$ -
Panel Supports/Rack	\$ 1,691,421	\$ 1,584,494	\$ -	\$ -	\$ 3,275,915	\$ -
Electrical & Wiring	\$ 109,485	\$ 102,563	\$ -	\$ -	\$ 212,048	\$ -
Site Restoration	\$ 73,780	\$ 69,116	\$ -	\$ 813,782	\$ 956,678	\$ -
Special Waste	\$ -	\$ -	\$ -	\$ 7,076	\$ 7,076	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 4,645	\$ -	\$ 4,645	\$ -
Debris	\$ -	\$ -	\$ 3,605	\$ -	\$ 3,605	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,482,041)
Subtotal	\$ 3,488,111	\$ 3,267,601	\$ 259,231	\$ 820,858	\$ 7,835,801	\$ (2,482,041)
Loggerhead Subtotal	\$ 3,488,111	\$ 3,267,601	\$ 259,231	\$ 820,858	\$ 7,835,801	\$ (2,482,041)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 7,835,801	\$ (2,482,041)
PROJECT INDIRECTS (5%)					\$ 391,790	
CONTINGENCY (10%)					\$ 783,580	
TOTAL PROJECT COST (CREDIT)					\$ 9,011,171	\$ (2,482,041)
TOTAL NET PROJECT COST (CREDIT)					\$ 6,529,130	

Table A-22
Manatee Power Plant
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Manatee Power Plant						
<i>Unit 3</i>						
CTGs and HRSGs	\$ 2,584,216	\$ 2,525,171	\$ -	\$ -	\$ 5,109,387	\$ -
Steam Turbine & Building	\$ 983,183	\$ 960,718	\$ -	\$ -	\$ 1,943,901	\$ -
SCR	\$ 108,063	\$ 105,594	\$ -	\$ -	\$ 213,657	\$ -
Cooling Towers & Basin	\$ 2,732	\$ 2,670	\$ -	\$ -	\$ 5,402	\$ -
Stacks	\$ 124,468	\$ 121,624	\$ -	\$ -	\$ 246,092	\$ -
GSU & Foundation	\$ 252,841	\$ 247,064	\$ -	\$ -	\$ 499,905	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 83,024	\$ -	\$ 83,024	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,218,781)
Subtotal	\$ 4,055,503	\$ 3,962,841	\$ 83,024	\$ -	\$ 8,101,368	\$ (6,218,781)
<i>Common</i>						
Switchyard and Substation	\$ 131,184	\$ 128,187	\$ -	\$ -	\$ 259,371	\$ -
Asbestos	\$ -	\$ -	\$ -	\$ 23,001	\$ 23,001	\$ -
Cooling Water Intakes and Circulating V	\$ 713,565	\$ 697,261	\$ -	\$ 229,094	\$ 1,639,920	\$ -
BOP Misc.	\$ 9,915	\$ 9,688	\$ -	\$ -	\$ 19,603	\$ -
Roads	\$ 111,580	\$ 109,031	\$ -	\$ -	\$ 220,611	\$ -
All BOP Buildings	\$ 394,368	\$ 385,358	\$ -	\$ -	\$ 779,726	\$ -
Fuel Equipment	\$ 490,866	\$ 479,650	\$ -	\$ -	\$ 970,516	\$ -
All Other Tanks	\$ 57,232	\$ 55,925	\$ -	\$ -	\$ 113,157	\$ -
Transformers & Foundation	\$ 9,917	\$ 9,690	\$ -	\$ 61,585	\$ 81,192	\$ -
Contaminated Soil Removal	\$ -	\$ -	\$ -	\$ 1,236,087	\$ 1,236,087	\$ -
Mercury & Universal Waste Disposal	\$ -	\$ -	\$ -	\$ 24,361	\$ 24,361	\$ -
Fuel Oil Tank Cleaning	\$ -	\$ -	\$ -	\$ 338,933	\$ 338,933	\$ -
Fule Oil Line Flushing/Cleaning	\$ -	\$ -	\$ -	\$ 133,000	\$ 133,000	\$ -
Pond Closure	\$ -	\$ -	\$ -	\$ 764,001	\$ 764,001	\$ -
Hazardous Waste Disposal	\$ -	\$ -	\$ -	\$ 346,175	\$ 346,175	\$ -
Concrete Removal, Crushing, & Dispos	\$ -	\$ -	\$ 75,209	\$ -	\$ 75,209	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 1,102,528	\$ 1,102,528	\$ -
Debris	\$ -	\$ -	\$ 11,443	\$ -	\$ 11,443	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (904,562)
Subtotal	\$ 1,918,627	\$ 1,874,790	\$ 86,652	\$ 4,258,765	\$ 8,138,834	\$ (904,562)
Manatee Power Plant Subtotal	\$ 5,974,130	\$ 5,837,631	\$ 169,676	\$ 4,258,765	\$ 16,240,202	\$ (7,123,343)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 16,240,202	\$ (7,123,343)
PROJECT INDIRECTS (5%)					\$ 812,010	
CONTINGENCY (15%)					\$ 2,436,030	
SITE INVENTORY COST (CREDIT)¹					\$ 3,969,365	\$ (519,378)
TOTAL PROJECT COST (CREDIT)					\$ 23,457,607	\$ (7,642,721)
TOTAL NET PROJECT COST (CREDIT)					\$ 15,814,886	

¹ Site inventory costs and recoverable scrap of inventory estimates (10%) were provided by FPL and were not independently reviewed by 1898 & Co.

Table A-23
Manatee Energy Storage
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Manatee Energy Storage						
<i>Manatee Energy Storage</i>						
Battery Removal and Recycling	\$ 7,722,000	\$ -	\$ 6,079,944	\$ -	\$ 13,801,944	\$ -
Battery Containers and Racks	\$ 466,923	\$ 456,255	\$ -	\$ -	\$ 923,178	\$ -
Electrical & Wiring	\$ 614,359	\$ 600,321	\$ -	\$ -	\$ 1,214,680	\$ -
Site Restoration	\$ 16,432	\$ 16,056	\$ -	\$ 74,540	\$ 107,028	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 38,940	\$ -	\$ 38,940	\$ -
Debris	\$ -	\$ -	\$ 61,294	\$ -	\$ 61,294	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,352,603)
Subtotal	\$ 8,819,714	\$ 1,072,632	\$ 6,180,178	\$ 74,540	\$ 16,147,064	\$ (2,352,603)
Manatee Energy Storage Subtotal	\$ 8,819,714	\$ 1,072,632	\$ 6,180,178	\$ 74,540	\$ 16,147,064	\$ (2,352,603)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 16,147,064	\$ (2,352,603)
PROJECT INDIRECTS (5%)					\$ 807,353	
CONTINGENCY (15%)					\$ 2,422,060	
TOTAL PROJECT COST (CREDIT)					\$ 19,376,477	\$ (2,352,603)
TOTAL NET PROJECT COST (CREDIT)					\$ 17,023,874	

Table A-24
Manatee Solar
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Manatee Solar						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,637,416	\$ 1,533,903	\$ 482,094	\$ -	\$ 3,653,413	\$ -
Panel Supports/Rack	\$ 1,716,572	\$ 1,608,055	\$ -	\$ -	\$ 3,324,627	\$ -
Electrical & Wiring	\$ 96,224	\$ 90,184	\$ -	\$ -	\$ 186,408	\$ -
Site Restoration	\$ 143,224	\$ 134,170	\$ -	\$ 823,331	\$ 1,100,725	\$ -
Special Waste	\$ -	\$ -	\$ -	\$ 7,500	\$ 7,500	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 1,741	\$ -	\$ 1,741	\$ -
Debris	\$ -	\$ -	\$ 9,900	\$ -	\$ 9,900	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,761,150)
Subtotal	\$ 3,593,436	\$ 3,366,312	\$ 493,735	\$ 830,831	\$ 8,284,314	\$ (2,761,150)
Manatee Solar Subtotal	\$ 3,593,436	\$ 3,366,312	\$ 493,735	\$ 830,831	\$ 8,284,314	\$ (2,761,150)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 8,284,314	\$ (2,761,150)
PROJECT INDIRECTS (5%)					\$ 414,216	
CONTINGENCY (10%)					\$ 828,431	
TOTAL PROJECT COST (CREDIT)					\$ 9,526,961	\$ (2,761,150)
TOTAL NET PROJECT COST (CREDIT)					\$ 6,765,811	

Table A-25
Martin Energy Center
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Martin Energy Center						
<i>Unit 3 (2x1)</i>						
CTGs and HRSGs	\$ 1,224,454	\$ 1,196,477	\$ -	\$ -	\$ 2,420,931	\$ -
Steam Turbine & Building	\$ 415,036	\$ 405,553	\$ -	\$ -	\$ 820,589	\$ -
SCR	\$ 46,120	\$ 45,067	\$ -	\$ -	\$ 91,187	\$ -
Stacks	\$ 58,532	\$ 57,195	\$ -	\$ -	\$ 115,727	\$ -
GSU & Foundation	\$ 105,249	\$ 102,844	\$ -	\$ -	\$ 208,093	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 52,406	\$ -	\$ 52,406	\$ -
Debris	\$ -	\$ -	\$ 157	\$ -	\$ 157	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,342,587)
Subtotal	\$ 1,849,391	\$ 1,807,136	\$ 52,563	\$ -	\$ 3,709,090	\$ (3,342,587)
<i>Unit 4 (2x1)</i>						
CTGs and HRSGs	\$ 1,224,454	\$ 1,196,477	\$ -	\$ -	\$ 2,420,931	\$ -
Steam Turbine & Building	\$ 396,361	\$ 387,304	\$ -	\$ -	\$ 783,665	\$ -
SCR	\$ 46,120	\$ 45,067	\$ -	\$ -	\$ 91,187	\$ -
Stacks	\$ 58,532	\$ 57,195	\$ -	\$ -	\$ 115,727	\$ -
GSU & Foundation	\$ 92,497	\$ 90,384	\$ -	\$ -	\$ 182,881	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 52,023	\$ -	\$ 52,023	\$ -
Debris	\$ -	\$ -	\$ 157	\$ -	\$ 157	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,239,091)
Subtotal	\$ 1,817,964	\$ 1,776,427	\$ 52,180	\$ -	\$ 3,646,571	\$ (3,239,091)
<i>Unit 8 (4x1)</i>						
CTGs and HRSGs	\$ 2,428,125	\$ 2,372,647	\$ -	\$ -	\$ 4,800,772	\$ -
Steam Turbine & Building	\$ 959,017	\$ 937,105	\$ -	\$ -	\$ 1,896,122	\$ -
SCR	\$ 92,092	\$ 89,988	\$ -	\$ -	\$ 182,080	\$ -
Cooling Towers & Basin	\$ 247,783	\$ 242,121	\$ -	\$ -	\$ 489,904	\$ -
Stacks	\$ 110,436	\$ 107,913	\$ -	\$ -	\$ 218,349	\$ -
GSU & Foundation	\$ 130,562	\$ 127,579	\$ -	\$ -	\$ 258,141	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 97,889	\$ -	\$ 97,889	\$ -
Debris	\$ -	\$ -	\$ 36,896	\$ -	\$ 36,896	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,919,104)
Subtotal	\$ 3,968,015	\$ 3,877,353	\$ 134,785	\$ -	\$ 7,980,153	\$ (5,919,104)
<i>ISCC</i>						
Solar Panels & Frames	\$ 6,420,887	\$ 6,274,180	\$ -	\$ -	\$ 12,695,067	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 213,561	\$ -	\$ 213,561	\$ -
Debris	\$ -	\$ -	\$ 549,862	\$ -	\$ 549,862	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,879,708)
Subtotal	\$ 6,420,887	\$ 6,274,180	\$ 763,423	\$ -	\$ 13,458,490	\$ (5,879,708)
<i>Common</i>						
Switchyard and Substation	\$ 75,063	\$ 73,348	\$ -	\$ -	\$ 148,411	\$ -
Asbestos Removal	\$ -	\$ -	\$ -	\$ 160,000	\$ 160,000	\$ -
Cooling Water Intakes and Circulating V	\$ 1,042,335	\$ 1,018,520	\$ -	\$ 673,708	\$ 2,734,563	\$ -
Roads	\$ 485,988	\$ 474,884	\$ -	\$ -	\$ 960,872	\$ -
All BOP Buildings	\$ 1,733,094	\$ 1,693,496	\$ -	\$ -	\$ 3,426,590	\$ -
Fuel Equipment	\$ 2,124,240	\$ 2,075,704	\$ -	\$ -	\$ 4,199,944	\$ -
All Other Tanks	\$ 201,699	\$ 197,090	\$ -	\$ -	\$ 398,789	\$ -
Contaminated Soil Removal	\$ -	\$ -	\$ -	\$ 1,304,582	\$ 1,304,582	\$ -
Fuel Oil Storage Tank Cleaning	\$ -	\$ -	\$ -	\$ 369,713	\$ 369,713	\$ -
Fuel Oil Line Flushing/Cleaning	\$ -	\$ -	\$ -	\$ 401,800	\$ 401,800	\$ -
Pond Closure	\$ -	\$ -	\$ -	\$ 1,572,034	\$ 1,572,034	\$ -
Hazardous Waste Disposal	\$ -	\$ -	\$ -	\$ 108,232	\$ 108,232	\$ -
Concrete Removal, Crushing, & Dispos	\$ -	\$ -	\$ 350,646	\$ -	\$ 350,646	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 3,205,428	\$ 3,205,428	\$ -
Debris	\$ -	\$ -	\$ 15,210	\$ -	\$ 15,210	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,582,734)
Subtotal	\$ 5,662,419	\$ 5,533,042	\$ 365,856	\$ 7,795,497	\$ 19,356,814	\$ (1,582,734)
Martin Energy Center Subtotal	\$ 19,718,676	\$ 19,268,138	\$ 1,368,807	\$ 7,795,497	\$ 48,151,118	\$ (19,963,224)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 48,151,118	\$ (19,963,224)
PROJECT INDIRECTS (5%)					\$ 2,407,556	
CONTINGENCY (15%)					\$ 7,222,668	
SITE INVENTORY COST (CREDIT)¹					\$ 5,699,976	\$ (737,722)
TOTAL PROJECT COST (CREDIT)					\$ 63,481,318	\$ (20,700,946)
TOTAL NET PROJECT COST (CREDIT)					\$ 42,780,372	

¹ Site inventory costs and recoverable scrap of inventory estimates (10%) were provided by FPL and were not independently reviewed by 1898 & Co.

Table A-26
Miami Dade
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Miami Dade						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,173,960	\$ 1,099,746	\$ 503,397	\$ -	\$ 2,777,103	\$ -
Panel Supports/Rack	\$ 1,567,819	\$ 1,468,706	\$ -	\$ -	\$ 3,036,525	\$ -
Electrical & Wiring	\$ 60,338	\$ 56,524	\$ -	\$ -	\$ 116,862	\$ -
Site Restoration	\$ 79,424	\$ 74,403	\$ -	\$ 626,302	\$ 780,129	\$ -
Special Waste	\$ -	\$ -	\$ -	\$ 140	\$ 140	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 3,017	\$ -	\$ 3,017	\$ -
Debris	\$ -	\$ -	\$ 4,095	\$ -	\$ 4,095	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,464,894)
Subtotal	\$ 2,881,541	\$ 2,699,379	\$ 510,509	\$ 626,442	\$ 6,717,871	\$ (2,464,894)
Miami Dade Subtotal	\$ 2,881,541	\$ 2,699,379	\$ 510,509	\$ 626,442	\$ 6,717,871	\$ (2,464,894)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 6,717,871	\$ (2,464,894)
PROJECT INDIRECTS (5%)					\$ 335,894	
CONTINGENCY (10%)					\$ 671,787	
TOTAL PROJECT COST (CREDIT)					\$ 7,725,552	\$ (2,464,894)
TOTAL NET PROJECT COST (CREDIT)					\$ 5,260,658	

Table A-27
Northern Preserve
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Northern Preserve						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,366,947	\$ 1,280,532	\$ 399,169	\$ -	\$ 3,046,648	\$ -
Panel Supports/Rack	\$ 1,676,720	\$ 1,570,722	\$ -	\$ -	\$ 3,247,442	\$ -
Electrical & Wiring	\$ 95,339	\$ 89,313	\$ -	\$ -	\$ 184,652	\$ -
Site Restoration	\$ 92,412	\$ 86,570	\$ -	\$ 740,191	\$ 919,173	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 1,872	\$ -	\$ 1,872	\$ -
Debris	\$ -	\$ -	\$ 9,475	\$ -	\$ 9,475	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,581,068)
Subtotal	\$ 3,231,418	\$ 3,027,137	\$ 410,516	\$ 740,191	\$ 7,409,262	\$ (2,581,068)
Northern Preserve Subtotal	\$ 3,231,418	\$ 3,027,137	\$ 410,516	\$ 740,191	\$ 7,409,262	\$ (2,581,068)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 7,409,262	\$ (2,581,068)
PROJECT INDIRECTS (5%)					\$ 370,463	
CONTINGENCY (10%)					\$ 740,926	
TOTAL PROJECT COST (CREDIT)					\$ 8,520,651	\$ (2,581,068)
TOTAL NET PROJECT COST (CREDIT)					\$ 5,939,583	

Table A-28
Okeechobee
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Okeechobee						
<i>Unit 1</i>						
CTGs and HRSGs	\$ 3,041,780	\$ 2,972,281	\$ -	\$ -	\$ 6,014,061	\$ -
Steam Turbine & Building	\$ 899,184	\$ 878,639	\$ -	\$ -	\$ 1,777,823	\$ -
SCR	\$ 120,878	\$ 118,116	\$ -	\$ -	\$ 238,994	\$ -
Cooling Towers & Basin	\$ 1,053,434	\$ 1,029,364	\$ -	\$ -	\$ 2,082,798	\$ -
Stacks	\$ 9,241	\$ 9,030	\$ -	\$ -	\$ 18,271	\$ -
GSU & Foundation	\$ 283,257	\$ 276,785	\$ -	\$ -	\$ 560,042	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 156,415	\$ -	\$ 156,415	\$ -
Debris	\$ -	\$ -	\$ 438	\$ -	\$ 438	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,589,876)
Subtotal	\$ 5,407,774	\$ 5,284,215	\$ 156,853	\$ -	\$ 10,848,842	\$ (7,589,876)
<i>Common</i>						
Cooling Water Intakes and Circulating V	\$ 43,471	\$ 42,477	\$ -	\$ -	\$ 85,948	\$ -
Roads	\$ 109,600	\$ 107,095	\$ -	\$ -	\$ 216,695	\$ -
All BOP Buildings	\$ 3,024	\$ 2,955	\$ -	\$ -	\$ 5,979	\$ -
Fuel Equipment	\$ 110,367	\$ 107,845	\$ -	\$ -	\$ 218,212	\$ -
All Other Tanks	\$ 135,002	\$ 131,917	\$ -	\$ -	\$ 266,919	\$ -
Transformers & Foundation	\$ 8,735	\$ 8,536	\$ -	\$ -	\$ 17,271	\$ -
Fuel Oil Tank Cleaning	\$ -	\$ -	\$ -	\$ 72,208	\$ 72,208	\$ -
Fuel Oil Line Flushing/Cleaning	\$ -	\$ -	\$ -	\$ 27,300	\$ 27,300	\$ -
Fuel Area Remediation	\$ -	\$ -	\$ -	\$ 1,056,945	\$ 1,056,945	\$ -
Pond Closure	\$ -	\$ -	\$ -	\$ 7,759,944	\$ 7,759,944	\$ -
Concrete Removal, Crushing, & Dispos	\$ -	\$ -	\$ 7,531	\$ -	\$ 7,531	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 3,630,802	\$ 3,630,802	\$ -
Debris	\$ -	\$ -	\$ 4,839	\$ -	\$ 4,839	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (254,961)
Subtotal	\$ 410,199	\$ 400,825	\$ 12,370	\$ 12,547,199	\$ 13,370,593	\$ (254,961)
Okeechobee Subtotal	\$ 5,817,973	\$ 5,685,040	\$ 169,223	\$ 12,547,199	\$ 24,219,435	\$ (7,844,837)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 24,219,435	\$ (7,844,837)
PROJECT INDIRECTS (5%)					\$ 1,210,972	
CONTINGENCY (15%)					\$ 3,632,915	
TOTAL PROJECT COST (CREDIT)					\$ 29,063,322	\$ (7,844,837)
TOTAL NET PROJECT COST (CREDIT)					\$ 21,218,485	

Table A-29
Okeechobee Solar
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Okeechobee Solar						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,930,883	\$ 1,808,818	\$ 384,417	\$ -	\$ 4,124,118	\$ -
Panel Supports/Rack	\$ 1,457,799	\$ 1,365,641	\$ -	\$ -	\$ 2,823,440	\$ -
Electrical & Wiring	\$ 64,805	\$ 60,708	\$ -	\$ -	\$ 125,513	\$ -
Site Restoration	\$ 73,780	\$ 69,116	\$ -	\$ 820,419	\$ 963,315	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 1,869	\$ -	\$ 1,869	\$ -
Debris	\$ -	\$ -	\$ 3,529	\$ -	\$ 3,529	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,977,616)
Subtotal	\$ 3,527,267	\$ 3,304,283	\$ 389,815	\$ 820,419	\$ 8,041,784	\$ (1,977,616)
Okeechobee Solar Subtotal	\$ 3,527,267	\$ 3,304,283	\$ 389,815	\$ 820,419	\$ 8,041,784	\$ (1,977,616)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 8,041,784	\$ (1,977,616)
PROJECT INDIRECTS (5%)					\$ 402,089	
CONTINGENCY (10%)					\$ 804,178	
TOTAL PROJECT COST (CREDIT)					\$ 9,248,051	\$ (1,977,616)
TOTAL NET PROJECT COST (CREDIT)					\$ 7,270,435	

Table A-30
Pioneer
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Pioneer						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,622,165	\$ 1,519,616	\$ 252,341	\$ -	\$ 3,394,122	\$ -
Panel Supports/Rack	\$ 2,000,950	\$ 1,874,456	\$ -	\$ -	\$ 3,875,406	\$ -
Electrical & Wiring	\$ 73,884	\$ 69,213	\$ -	\$ -	\$ 143,097	\$ -
Site Restoration	\$ 73,780	\$ 69,116	\$ -	\$ 829,068	\$ 971,964	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 1,713	\$ -	\$ 1,713	\$ -
Debris	\$ -	\$ -	\$ 3,520	\$ -	\$ 3,520	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,729,126)
Subtotal	\$ 3,770,779	\$ 3,532,401	\$ 257,574	\$ 829,068	\$ 8,389,822	\$ (2,729,126)
Pioneer Subtotal	\$ 3,770,779	\$ 3,532,401	\$ 257,574	\$ 829,068	\$ 8,389,822	\$ (2,729,126)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 8,389,822	\$ (2,729,126)
PROJECT INDIRECTS (5%)					\$ 419,491	
CONTINGENCY (10%)					\$ 838,982	
TOTAL PROJECT COST (CREDIT)					\$ 9,648,295	\$ (2,729,126)
TOTAL NET PROJECT COST (CREDIT)					\$ 6,919,169	

Table A-31
Port Everglades
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Port Everglades						
<i>Unit 5</i>						
CTGs and HRSGs	\$ 2,726,990	\$ 2,664,683	\$ -	\$ -	\$ 5,391,673	\$ -
Steam Turbine & Building	\$ 1,105,869	\$ 1,080,602	\$ -	\$ -	\$ 2,186,471	\$ -
SCR	\$ 90,217	\$ 88,156	\$ -	\$ -	\$ 178,373	\$ -
Stacks	\$ 86,366	\$ 84,393	\$ -	\$ -	\$ 170,759	\$ -
GSU & Foundation	\$ 175,256	\$ 171,252	\$ -	\$ -	\$ 346,508	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 129,079	\$ -	\$ 129,079	\$ -
Debris	\$ -	\$ -	\$ 36,149	\$ -	\$ 36,149	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,983,834)
Subtotal	\$ 4,184,698	\$ 4,089,086	\$ 165,228	\$ -	\$ 8,439,012	\$ (6,983,834)
<i>Common</i>						
Switchyard and Substation	\$ 71,598	\$ 69,962	\$ -	\$ -	\$ 141,560	\$ -
Cooling Water Intakes and Circulating W	\$ 212,502	\$ 207,646	\$ -	\$ 107,290	\$ 527,438	\$ -
BOP Misc.	\$ 3,352	\$ 3,276	\$ -	\$ -	\$ 6,628	\$ -
Roads	\$ 124,303	\$ 121,463	\$ -	\$ -	\$ 245,766	\$ -
All BOP Buildings	\$ 82,729	\$ 80,838	\$ -	\$ -	\$ 163,567	\$ -
Fuel Equipment	\$ 389,421	\$ 380,524	\$ -	\$ -	\$ 769,945	\$ -
All Other Tanks	\$ 230,097	\$ 224,840	\$ -	\$ -	\$ 454,937	\$ -
Transformers & Foundation	\$ 22,643	\$ 22,126	\$ -	\$ -	\$ 44,769	\$ -
Contaminated Soil Removal	\$ -	\$ -	\$ -	\$ 1,206,808	\$ 1,206,808	\$ -
Fuel Oil Storage Tank Cleaning	\$ -	\$ -	\$ -	\$ 112,290	\$ 112,290	\$ -
Fuel Oil Line Flushing/Cleaning	\$ -	\$ -	\$ -	\$ 16,800	\$ 16,800	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 46,471	\$ -	\$ 46,471	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 806,014	\$ 806,014	\$ -
Debris	\$ -	\$ -	\$ 12,146	\$ -	\$ 12,146	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (735,182)
Subtotal	\$ 1,136,645	\$ 1,110,675	\$ 58,617	\$ 2,249,202	\$ 4,555,139	\$ (735,182)
Port Everglades Subtotal	\$ 5,321,343	\$ 5,199,761	\$ 223,845	\$ 2,249,202	\$ 12,994,151	\$ (7,719,016)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 12,994,151	\$ (7,719,016)
PROJECT INDIRECTS (5%)					\$ 649,708	
CONTINGENCY (15%)					\$ 1,949,123	
SITE INVENTORY COST (CREDIT)¹					\$ 2,044,370	\$ (264,845)
TOTAL PROJECT COST (CREDIT)					\$ 17,637,352	\$ (7,983,861)
TOTAL NET PROJECT COST (CREDIT)					\$ 9,653,491	

¹ Site inventory costs and recoverable scrap of inventory estimates (10%) were provided by FPL and were not independently reviewed by 1898 & Co.

Table A-32
Riviera Beach
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Riviera Beach						
<i>Unit 5</i>						
CTGs and HRSGs	\$ 2,868,612	\$ 2,803,069	\$ -	\$ -	\$ 5,671,681	\$ -
Steam Turbine & Building	\$ 1,110,541	\$ 1,085,167	\$ -	\$ -	\$ 2,195,708	\$ -
SCR	\$ 85,465	\$ 83,513	\$ -	\$ -	\$ 168,978	\$ -
Stacks	\$ 85,485	\$ 83,532	\$ -	\$ -	\$ 169,017	\$ -
GSU & Foundation	\$ 160,574	\$ 156,905	\$ -	\$ -	\$ 317,479	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 144,365	\$ -	\$ 144,365	\$ -
Debris	\$ -	\$ -	\$ 13,712	\$ -	\$ 13,712	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,216,267)
Subtotal	\$ 4,310,677	\$ 4,212,186	\$ 158,077	\$ -	\$ 8,680,940	\$ (10,216,267)
<i>Common</i>						
Switchyard and Substation	\$ 73,999	\$ 72,308	\$ -	\$ -	\$ 146,307	\$ -
Cooling Water Intakes and Circulating V	\$ 77,784	\$ 76,007	\$ -	\$ 105,589	\$ 259,380	\$ -
Roads	\$ 50,589	\$ 49,434	\$ -	\$ -	\$ 100,023	\$ -
All BOP Buildings	\$ 579,460	\$ 566,220	\$ -	\$ -	\$ 1,145,680	\$ -
Fuel Equipment	\$ 386,090	\$ 377,268	\$ -	\$ -	\$ 763,358	\$ -
All Other Tanks	\$ 210,753	\$ 205,937	\$ -	\$ -	\$ 416,690	\$ -
Contaminated Soil Removal	\$ -	\$ -	\$ -	\$ 139,320	\$ 139,320	\$ -
Fuel Oil Storage Tank Cleaning	\$ -	\$ -	\$ -	\$ 83,824	\$ 83,824	\$ -
Concrete Removal, Crushing, & Dispos	\$ -	\$ -	\$ 71,410	\$ -	\$ 71,410	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 445,889	\$ 445,889	\$ -
Debris	\$ -	\$ -	\$ 3,606	\$ -	\$ 3,606	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (572,264)
Subtotal	\$ 1,378,675	\$ 1,347,174	\$ 75,016	\$ 774,622	\$ 3,575,487	\$ (572,264)
Riviera Beach Subtotal	\$ 5,689,352	\$ 5,559,360	\$ 233,093	\$ 774,622	\$ 12,256,427	\$ (10,788,531)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 12,256,427	\$ (10,788,531)
PROJECT INDIRECTS (5%)					\$ 612,821	
CONTINGENCY (15%)					\$ 1,838,464	
TOTAL PROJECT COST (CREDIT)					\$ 14,707,712	\$ (10,788,531)
TOTAL NET PROJECT COST (CREDIT)					\$ 3,919,181	

Table A-33
Sanford Energy Center
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Sanford Energy Center						
<i>Unit 4</i>						
CTGs and HRSGs	\$ 3,125,656	\$ 3,054,240	\$ -	\$ -	\$ 6,179,896	\$ -
Steam Turbine & Building	\$ 1,392,874	\$ 1,361,050	\$ -	\$ -	\$ 2,753,924	\$ -
SCR	\$ 106,364	\$ 103,934	\$ -	\$ -	\$ 210,298	\$ -
Cooling Towers & Basin	\$ 96,719	\$ 94,509	\$ -	\$ -	\$ 191,228	\$ -
Stacks	\$ 126,936	\$ 124,036	\$ -	\$ -	\$ 250,972	\$ -
GSU & Foundation	\$ 161,980	\$ 158,279	\$ -	\$ -	\$ 320,259	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 163,846	\$ -	\$ 163,846	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,351,293)
Subtotal	\$ 5,010,529	\$ 4,896,048	\$ 163,846	\$ -	\$ 10,070,423	\$ (6,351,293)
<i>Unit 5</i>						
CTGs and HRSGs	\$ 3,125,656	\$ 3,054,240	\$ -	\$ -	\$ 6,179,896	\$ -
Steam Turbine & Building	\$ 1,526,598	\$ 1,491,717	\$ -	\$ -	\$ 3,018,315	\$ -
SCR	\$ 106,364	\$ 103,934	\$ -	\$ -	\$ 210,298	\$ -
Cooling Towers & Basin	\$ 96,719	\$ 94,509	\$ -	\$ -	\$ 191,228	\$ -
Stacks	\$ 126,936	\$ 124,036	\$ -	\$ -	\$ 250,972	\$ -
GSU & Foundation	\$ 161,980	\$ 158,279	\$ -	\$ -	\$ 320,259	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 163,846	\$ -	\$ 163,846	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,507,104)
Subtotal	\$ 5,144,253	\$ 5,026,715	\$ 163,846	\$ -	\$ 10,334,814	\$ (6,507,104)
<i>Common</i>						
Switchyard and Substation	\$ 66,223	\$ 64,710	\$ -	\$ -	\$ 130,933	\$ -
Asbestos Removal	\$ -	\$ -	\$ -	\$ 47,355	\$ 47,355	\$ -
Cooling Water Intakes and Circulating V	\$ 94,076	\$ 91,927	\$ -	\$ -	\$ 186,003	\$ -
Roads	\$ 185,294	\$ 181,060	\$ -	\$ -	\$ 366,354	\$ -
All BOP Buildings	\$ 321,457	\$ 314,112	\$ -	\$ -	\$ 635,569	\$ -
Fuel Equipment	\$ 505,162	\$ 493,620	\$ -	\$ -	\$ 998,782	\$ -
All Other Tanks	\$ 84,646	\$ 82,712	\$ -	\$ -	\$ 167,358	\$ -
Transformers & Foundation	\$ 33,689	\$ 32,919	\$ -	\$ -	\$ 66,608	\$ -
Contaminated Soil Removal	\$ -	\$ -	\$ -	\$ 176,328	\$ 176,328	\$ -
Fuel Oil Storage Tank Cleaning	\$ -	\$ -	\$ -	\$ 65,368	\$ 65,368	\$ -
Fuel Oil Line Flushing/Cleaning	\$ -	\$ -	\$ -	\$ 20,300	\$ 20,300	\$ -
Pond Closure	\$ -	\$ -	\$ -	\$ 1,337,710	\$ 1,337,710	\$ -
Hazardous Waste Disposal	\$ -	\$ -	\$ -	\$ 3,188	\$ 3,188	\$ -
Concrete Removal, Crushing, & Dispos	\$ -	\$ -	\$ 55,091	\$ -	\$ 55,091	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 1,234,435	\$ 1,234,435	\$ -
Debris	\$ -	\$ -	\$ 851	\$ -	\$ 851	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (557,370)
Subtotal	\$ 1,290,577	\$ 1,261,089	\$ 55,942	\$ 2,884,684	\$ 5,492,292	\$ (557,370)
Sanford Energy Center Subtotal	\$ 11,445,359	\$ 11,183,852	\$ 383,634	\$ 2,884,684	\$ 25,897,529	\$ (13,415,767)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 25,897,529	\$ (13,415,767)
PROJECT INDIRECTS (5%)					\$ 1,294,876	
CONTINGENCY (15%)					\$ 3,884,629	
TOTAL PROJECT COST (CREDIT)					\$ 31,077,034	\$ (13,415,767)
TOTAL NET PROJECT COST (CREDIT)					\$ 17,661,267	

Table A-34
Scherer (FPL)
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Scherer (FPL)						
<i>Unit 4</i>						
Boiler	\$ 3,700,646	\$ 3,616,093	\$ -	\$ -	\$ 7,316,738	\$ -
Steam Turbine & Building	\$ 1,487,740	\$ 1,453,748	\$ -	\$ -	\$ 2,941,488	\$ -
Precipitator	\$ 440,710	\$ 430,641	\$ -	\$ -	\$ 871,351	\$ -
SCR	\$ 1,600,937	\$ 1,564,358	\$ -	\$ -	\$ 3,165,295	\$ -
Baghouse	\$ 233,259	\$ 227,929	\$ -	\$ -	\$ 461,188	\$ -
Air Cooled Condenser	\$ 287,780	\$ 281,205	\$ -	\$ -	\$ 568,985	\$ -
Cooling Towers & Basin	\$ 1,763,947	\$ 1,723,643	\$ -	\$ -	\$ 3,487,590	\$ -
Stacks	\$ 169,236	\$ 165,369	\$ -	\$ -	\$ 334,605	\$ -
GSU & Foundation	\$ 57,181	\$ 55,875	\$ -	\$ -	\$ 113,057	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 460,612	\$ -	\$ 460,612	\$ -
Debris	\$ -	\$ -	\$ 59,335	\$ -	\$ 59,335	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,322,860)
Subtotal	\$ 9,741,437	\$ 9,518,860	\$ 519,947	\$ -	\$ 19,780,244	\$ (7,322,860)
<i>Handling</i>						
Coal Handling Facilities	\$ 495,439	\$ 484,119	\$ -	\$ -	\$ 979,558	\$ -
Limestone Handling Facilities	\$ 77,474	\$ 75,704	\$ -	\$ -	\$ 153,179	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 2,464	\$ -	\$ 2,464	\$ -
Debris	\$ -	\$ -	\$ 74,312	\$ -	\$ 74,312	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (549,907)
Subtotal	\$ 572,913	\$ 559,823	\$ 76,775	\$ -	\$ 1,209,513	\$ (549,907)
<i>Common</i>						
Asbestos Removal	\$ -	\$ -	\$ -	\$ 673,891	\$ 673,891	\$ -
Cooling Water Intakes and Circulating V	\$ 18,930	\$ 18,497	\$ -	\$ 94,125	\$ 131,552	\$ -
Roads	\$ 114,493	\$ 111,877	\$ -	\$ -	\$ 226,370	\$ -
All BOP Buildings	\$ 186,753	\$ 182,486	\$ -	\$ -	\$ 369,240	\$ -
Fuel Equipment	\$ 46,667	\$ 45,600	\$ -	\$ -	\$ 92,267	\$ -
All Other Tanks	\$ 17,460	\$ 17,061	\$ -	\$ -	\$ 34,522	\$ -
Transformers & Foundation	\$ 8,397	\$ 8,205	\$ -	\$ -	\$ 16,602	\$ -
Contaminated Soil Removal	\$ -	\$ -	\$ -	\$ 5,260	\$ 5,260	\$ -
Fuel Oil Storage Tank Cleaning	\$ -	\$ -	\$ -	\$ 9,106	\$ 9,106	\$ -
Fuel Oil Line Flushing/Cleaning	\$ -	\$ -	\$ -	\$ 21,381	\$ 21,381	\$ -
Pond Closure ¹	\$ -	\$ -	\$ -	\$ 552,715	\$ 552,715	\$ -
Coal Storage Area Restoration	\$ -	\$ -	\$ -	\$ 2,121,798	\$ 2,121,798	\$ -
Limestone Area Closure	\$ -	\$ -	\$ -	\$ 30,375	\$ 30,375	\$ -
Special Waste	\$ -	\$ -	\$ -	\$ 787,703	\$ 787,703	\$ -
Plant Washdown & Materials Disposal	\$ -	\$ -	\$ -	\$ 10,563	\$ 10,563	\$ -
Concrete Removal, Crushing, & Dispos	\$ -	\$ -	\$ 15,003	\$ -	\$ 15,003	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 1,945,461	\$ 1,945,461	\$ -
Debris	\$ -	\$ -	\$ 2,719	\$ -	\$ 2,719	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (146,455)
Subtotal	\$ 392,700	\$ 383,728	\$ 17,723	\$ 6,252,378	\$ 7,046,529	\$ (146,455)
Scherer (FPL) Subtotal	\$ 10,707,051	\$ 10,462,412	\$ 614,445	\$ 6,252,378	\$ 28,036,285	\$ (8,019,221)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 28,036,285	\$ (8,019,221)
PROJECT INDIRECTS (5%)					\$ 1,401,814	
CONTINGENCY (15%)					\$ 4,205,443	
TOTAL PROJECT COST (CREDIT)					\$ 33,643,542	\$ (8,019,221)
TOTAL NET PROJECT COST (CREDIT)					\$ 25,624,321	

¹ Pond closure costs are included for settling and stormwater ponds. Closure costs for the coal ash pond and gypsum landfill areas are excluded.

Table A-35
Southfork
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Southfork						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,208,232	\$ 1,131,851	\$ 273,681	\$ -	\$ 2,613,764	\$ -
Panel Supports/Rack	\$ 1,325,143	\$ 1,241,371	\$ -	\$ -	\$ 2,566,514	\$ -
Electrical & Wiring	\$ 62,986	\$ 59,005	\$ -	\$ -	\$ 121,991	\$ -
Site Restoration	\$ 89,515	\$ 83,856	\$ -	\$ 685,975	\$ 859,346	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 2,137	\$ -	\$ 2,137	\$ -
Debris	\$ -	\$ -	\$ 3,573	\$ -	\$ 3,573	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,995,234)
Subtotal	\$ 2,685,876	\$ 2,516,083	\$ 279,391	\$ 685,975	\$ 6,167,325	\$ (1,995,234)
Southfork Subtotal	\$ 2,685,876	\$ 2,516,083	\$ 279,391	\$ 685,975	\$ 6,167,325	\$ (1,995,234)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 6,167,325	\$ (1,995,234)
PROJECT INDIRECTS (5%)					\$ 308,366	
CONTINGENCY (10%)					\$ 616,733	
TOTAL PROJECT COST (CREDIT)					\$ 7,092,424	\$ (1,995,234)
TOTAL NET PROJECT COST (CREDIT)					\$ 5,097,190	

Table A-36
Sunshine Gateway
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Sunshine Gateway						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,730,023	\$ 1,620,655	\$ 625,498	\$ -	\$ 3,976,176	\$ -
Panel Supports/Rack	\$ 1,770,570	\$ 1,658,639	\$ -	\$ -	\$ 3,429,209	\$ -
Electrical & Wiring	\$ 92,690	\$ 86,830	\$ -	\$ -	\$ 179,520	\$ -
Site Restoration	\$ 73,929	\$ 69,256	\$ -	\$ 877,333	\$ 1,020,518	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 1,648	\$ -	\$ 1,648	\$ -
Debris	\$ -	\$ -	\$ 11,682	\$ -	\$ 11,682	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,753,347)
Subtotal	\$ 3,667,212	\$ 3,435,380	\$ 638,828	\$ 877,333	\$ 8,618,753	\$ (2,753,347)
Sunshine Gateway Subtotal	\$ 3,667,212	\$ 3,435,380	\$ 638,828	\$ 877,333	\$ 8,618,753	\$ (2,753,347)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 8,618,753	\$ (2,753,347)
PROJECT INDIRECTS (5%)					\$ 430,938	
CONTINGENCY (10%)					\$ 861,875	
TOTAL PROJECT COST (CREDIT)					\$ 9,911,566	\$ (2,753,347)
TOTAL NET PROJECT COST (CREDIT)					\$ 7,158,219	

Table A-37
Sweetbay
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Sweetbay						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,115,610	\$ 1,045,084	\$ 391,683	\$ -	\$ 2,552,377	\$ -
Panel Supports/Rack	\$ 1,509,232	\$ 1,413,823	\$ -	\$ -	\$ 2,923,055	\$ -
Electrical & Wiring	\$ 77,386	\$ 72,494	\$ -	\$ -	\$ 149,880	\$ -
Site Restoration	\$ 75,406	\$ 70,639	\$ -	\$ 628,492	\$ 774,537	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 1,528	\$ -	\$ 1,528	\$ -
Debris	\$ -	\$ -	\$ 9,257	\$ -	\$ 9,257	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,743,399)
Subtotal	\$ 2,777,634	\$ 2,602,040	\$ 402,468	\$ 628,492	\$ 6,410,634	\$ (2,743,399)
Sweetbay Subtotal	\$ 2,777,634	\$ 2,602,040	\$ 402,468	\$ 628,492	\$ 6,410,634	\$ (2,743,399)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 6,410,634	\$ (2,743,399)
PROJECT INDIRECTS (5%)					\$ 320,532	
CONTINGENCY (10%)					\$ 641,063	
TOTAL PROJECT COST (CREDIT)					\$ 7,372,229	\$ (2,743,399)
TOTAL NET PROJECT COST (CREDIT)					\$ 4,628,830	

Table A-38
Turkey Point
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Turkey Point						
<i>Unit 1 (Synchronous Condenser)</i>						
Boiler Foundation	\$ 549,761	\$ 537,200	\$ -	\$ -	\$ 1,086,961	\$ -
Steam Turbine & Building	\$ 380,995	\$ 372,290	\$ -	\$ -	\$ 753,285	\$ -
Stack Foundation	\$ 1,523	\$ 1,489	\$ -	\$ -	\$ 3,012	\$ -
GSU & Foundation	\$ 28,321	\$ 27,674	\$ -	\$ -	\$ 55,995	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 78,077	\$ -	\$ 78,077	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,427,303)
Subtotal	\$ 960,600	\$ 938,653	\$ 78,077	\$ -	\$ 1,977,330	\$ (1,427,303)
<i>Unit 2 (Synchronous Condenser)</i>						
Boiler Foundation	\$ 549,761	\$ 537,200	\$ -	\$ -	\$ 1,086,961	\$ -
Steam Turbine & Building	\$ 380,995	\$ 372,290	\$ -	\$ -	\$ 753,285	\$ -
Stack Foundation	\$ 1,523	\$ 1,489	\$ -	\$ -	\$ 3,012	\$ -
GSU & Foundation	\$ 28,321	\$ 27,674	\$ -	\$ -	\$ 55,995	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 78,077	\$ -	\$ 78,077	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,427,303)
Subtotal	\$ 960,600	\$ 938,653	\$ 78,077	\$ -	\$ 1,977,330	\$ (1,427,303)
<i>Unit 5</i>						
CTGs and HRSGs	\$ 2,838,288	\$ 2,773,438	\$ -	\$ -	\$ 5,611,726	\$ -
Steam Turbine & Building	\$ 850,062	\$ 830,640	\$ -	\$ -	\$ 1,680,702	\$ -
SCR	\$ 89,824	\$ 87,772	\$ -	\$ -	\$ 177,596	\$ -
Cooling Towers & Basin	\$ 214,315	\$ 209,418	\$ -	\$ -	\$ 423,733	\$ -
Stacks	\$ 110,436	\$ 107,913	\$ -	\$ -	\$ 218,349	\$ -
Cooling Water Intakes and Circulating V	\$ 4,683	\$ 4,576	\$ -	\$ -	\$ 9,259	\$ -
GSU & Foundation	\$ 163,607	\$ 159,869	\$ -	\$ -	\$ 323,476	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 131,271	\$ -	\$ 131,271	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,803,578)
Subtotal	\$ 4,271,215	\$ 4,173,626	\$ 131,271	\$ -	\$ 8,576,112	\$ (7,803,578)
<i>Common</i>						
Switchyard and Substation	\$ 38,912	\$ 38,023	\$ -	\$ -	\$ 76,935	\$ -
Water Treatment Equipment and Piping	\$ 4,683	\$ 4,576	\$ -	\$ -	\$ 9,259	\$ -
Cooling Water Intakes and Circulating V	\$ 12,672	\$ 12,383	\$ -	\$ -	\$ 25,055	\$ -
BOP Misc.	\$ 1,785	\$ 1,744	\$ -	\$ -	\$ 3,529	\$ -
Roads	\$ 104,376	\$ 101,991	\$ -	\$ -	\$ 206,367	\$ -
All BOP Buildings	\$ 395,243	\$ 386,213	\$ -	\$ -	\$ 781,456	\$ -
Fuel Equipment	\$ 8,214	\$ 8,026	\$ -	\$ -	\$ 16,240	\$ -
All Other Tanks	\$ 64,507	\$ 63,033	\$ -	\$ -	\$ 127,540	\$ -
Transformers & Foundation	\$ 16,455	\$ 16,079	\$ -	\$ -	\$ 32,534	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 32,808	\$ -	\$ 32,808	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 1,072,795	\$ 1,072,795	\$ -
Debris	\$ -	\$ -	\$ 8,708	\$ -	\$ 8,708	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (216,192)
Subtotal	\$ 646,847	\$ 632,068	\$ 41,516	\$ 1,072,795	\$ 2,393,226	\$ (216,192)
Turkey Point Subtotal	\$ 6,839,262	\$ 6,683,000	\$ 328,941	\$ 1,072,795	\$ 14,923,998	\$ (10,874,376)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 14,923,998	\$ (10,874,376)
PROJECT INDIRECTS (5%)					\$ 746,200	
CONTINGENCY (15%)					\$ 2,238,600	
SITE INVENTORY COST (CREDIT)¹					\$ 803,926	\$ (168,928)
TOTAL PROJECT COST (CREDIT)					\$ 18,712,724	\$ (11,043,304)
TOTAL NET PROJECT COST (CREDIT)					\$ 7,669,420	

¹ Site inventory costs and recoverable scrap of inventory estimates (10%) were provided by FPL and were not independently reviewed by 1898 & Co.

Table A-39
Twin Lakes
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Twin Lakes						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,397,741	\$ 1,309,379	\$ 400,280	\$ -	\$ 3,107,400	\$ -
Panel Supports/Rack	\$ 1,544,653	\$ 1,447,004	\$ -	\$ -	\$ 2,991,657	\$ -
Electrical & Wiring	\$ 94,130	\$ 88,179	\$ -	\$ -	\$ 182,309	\$ -
Site Restoration	\$ 73,929	\$ 69,256	\$ -	\$ 724,160	\$ 867,345	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 1,797	\$ -	\$ 1,797	\$ -
Debris	\$ -	\$ -	\$ 9,252	\$ -	\$ 9,252	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,385,751)
Subtotal	\$ 3,110,453	\$ 2,913,818	\$ 411,329	\$ 724,160	\$ 7,159,760	\$ (2,385,751)
Twin Lakes Subtotal	\$ 3,110,453	\$ 2,913,818	\$ 411,329	\$ 724,160	\$ 7,159,760	\$ (2,385,751)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 7,159,760	\$ (2,385,751)
PROJECT INDIRECTS (5%)					\$ 357,988	
CONTINGENCY (10%)					\$ 715,976	
TOTAL PROJECT COST (CREDIT)					\$ 8,233,724	\$ (2,385,751)
TOTAL NET PROJECT COST (CREDIT)					\$ 5,847,973	

Table A-40
West County
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
West County						
<i>Units 1-3</i>						
CTGs and HRSGs	\$ 5,126,446	\$ 5,009,316	\$ -	\$ -	\$ 10,135,762	\$ -
Steam Turbine & Building	\$ 2,965,949	\$ 2,898,182	\$ -	\$ -	\$ 5,864,131	\$ -
SCR	\$ 257,092	\$ 251,218	\$ -	\$ -	\$ 508,310	\$ -
Cooling Towers & Basin	\$ 3,123,004	\$ 3,051,649	\$ -	\$ -	\$ 6,174,653	\$ -
Stacks	\$ 248,481	\$ 242,804	\$ -	\$ -	\$ 491,285	\$ -
Cooling Water Intakes and Circulating V	\$ 8,032	\$ 7,849	\$ -	\$ -	\$ 15,881	\$ -
GSU & Foundation	\$ 812,272	\$ 793,713	\$ -	\$ -	\$ 1,605,985	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 476,140	\$ -	\$ 476,140	\$ -
Debris	\$ -	\$ -	\$ 121,141	\$ -	\$ 121,141	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13,631,680)
Subtotal	\$ 12,541,276	\$ 12,254,731	\$ 597,281	\$ -	\$ 25,393,288	\$ (13,631,680)
<i>Common</i>						
Switchyard and Substation	\$ 114,678	\$ 112,058	\$ -	\$ -	\$ 226,736	\$ -
Cooling Water Intakes and Circulating V	\$ 15,477	\$ 15,123	\$ -	\$ -	\$ 30,600	\$ -
BOP Misc.	\$ 15,753	\$ 15,393	\$ -	\$ -	\$ 31,146	\$ -
Roads	\$ 136,336	\$ 133,221	\$ -	\$ -	\$ 269,557	\$ -
All BOP Buildings	\$ 457,831	\$ 447,370	\$ -	\$ -	\$ 905,201	\$ -
Fuel Equipment	\$ 1,776,015	\$ 1,735,436	\$ -	\$ -	\$ 3,511,451	\$ -
All Other Tanks	\$ 131,499	\$ 128,494	\$ -	\$ -	\$ 259,993	\$ -
Contaminated Soil Removal	\$ -	\$ -	\$ -	\$ 476,701	\$ 476,701	\$ -
Fuel Oil Storage Tank Cleaning	\$ -	\$ -	\$ -	\$ 129,595	\$ 129,595	\$ -
Fuel Oil Line Flushing/Cleaning	\$ -	\$ -	\$ -	\$ 142,940	\$ 142,940	\$ -
Well Plug and Dismantlement ¹	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 110,656	\$ -	\$ 110,656	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 2,753,124	\$ 2,753,124	\$ -
Debris	\$ -	\$ -	\$ 3,528	\$ -	\$ 3,528	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,524,789)
Subtotal	\$ 2,647,589	\$ 2,587,095	\$ 114,184	\$ 4,002,360	\$ 9,351,228	\$ (1,524,789)
West County Subtotal	\$ 15,188,865	\$ 14,841,826	\$ 711,465	\$ 4,002,360	\$ 34,744,516	\$ (15,156,469)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 34,744,516	\$ (15,156,469)
PROJECT INDIRECTS (5%)					\$ 1,737,226	
CONTINGENCY (15%)					\$ 5,136,677	
TOTAL PROJECT COST (CREDIT)					\$ 41,618,419	\$ (15,156,469)
TOTAL NET PROJECT COST (CREDIT)					\$ 26,461,950	

¹ Well Plug and Dismantlement costs were provided by FPL and not reviewed independently by 1898 & Co. The Well Plug and Dismantlement costs include contingency and are excluded from the calculated project contingency costs.

Table A-41
Wildflower
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Wildflower						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,575,866	\$ 1,476,244	\$ 331,640	\$ -	\$ 3,383,750	\$ -
Panel Supports/Rack	\$ 1,661,987	\$ 1,556,920	\$ -	\$ -	\$ 3,218,907	\$ -
Electrical & Wiring	\$ 55,492	\$ 51,983	\$ -	\$ -	\$ 107,475	\$ -
Site Restoration	\$ 92,864	\$ 86,994	\$ -	\$ 805,791	\$ 985,649	\$ -
Special Waste	\$ -	\$ -	\$ -	\$ 6,977	\$ 6,977	\$ -
On-site Concrete Crushing and Remova	\$ -	\$ -	\$ 1,825	\$ -	\$ 1,825	\$ -
Debris	\$ -	\$ -	\$ 2,797	\$ -	\$ 2,797	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,377,479)
Subtotal	\$ 3,386,209	\$ 3,172,141	\$ 336,262	\$ 812,768	\$ 7,707,380	\$ (2,377,479)
Wildflower Subtotal	\$ 3,386,209	\$ 3,172,141	\$ 336,262	\$ 812,768	\$ 7,707,380	\$ (2,377,479)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 7,707,380	\$ (2,377,479)
PROJECT INDIRECTS (5%)					\$ 385,369	
CONTINGENCY (10%)					\$ 770,738	
TOTAL PROJECT COST (CREDIT)					\$ 8,863,487	\$ (2,377,479)
TOTAL NET PROJECT COST (CREDIT)					\$ 6,486,008	

Table A-42
Solar Proxy Facility
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
74.5 MW Solar Facility						
<i>Solar Farm</i>						
O&M Building	\$ 98,700	\$ 92,500	\$ -	\$ -	\$ 191,200	\$ -
Solar Panel Removal/Recycling	\$ 1,625,103	\$ 1,522,368	\$ 383,809	\$ -	\$ 3,531,280	\$ -
Panel Supports/Rack	\$ 1,703,594	\$ 1,595,897	\$ -	\$ -	\$ 3,299,491	\$ -
Electrical & Wiring	\$ 88,638	\$ 83,034	\$ -	\$ -	\$ 171,672	\$ -
Site Restoration	\$ 45,822	\$ 42,926	\$ -	\$ 833,435	\$ 922,183	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 12,558	\$ -	\$ 12,558	\$ -
Debris	\$ -	\$ -	\$ 3,923	\$ -	\$ 3,923	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,329,847)
Subtotal	\$ 3,561,857	\$ 3,336,725	\$ 400,290	\$ 833,435	\$ 8,132,307	\$ (2,329,847)
74.5 MW Solar Facility Subtotal	\$ 3,561,857	\$ 3,336,725	\$ 400,290	\$ 833,435	\$ 8,132,307	\$ (2,329,847)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 8,132,307	\$ (2,329,847)
PROJECT INDIRECTS (5%)					\$ 406,615	
CONTINGENCY (10%)					\$ 813,231	
TOTAL PROJECT COST (CREDIT)					\$ 9,352,153	\$ (2,329,847)
TOTAL NET PROJECT COST (CREDIT)					\$ 7,022,306	

APPENDIX B - GULF COST ESTIMATE SUMMARIES

Table B-1
Blue Indigo
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Blue Indigo						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,298,244	\$ 1,216,172	\$ 270,890	\$ -	\$ 2,785,306	\$ -
Panel Supports/Rack	\$ 2,072,856	\$ 1,941,815	\$ -	\$ -	\$ 4,014,671	\$ -
Electrical & Wiring	\$ 94,151	\$ 88,200	\$ -	\$ -	\$ 182,351	\$ -
Site Restoration	\$ 134,280	\$ 125,791	\$ -	\$ 701,720	\$ 961,791	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 1,765	\$ -	\$ 1,765	\$ -
Debris	\$ -	\$ -	\$ 6,619	\$ -	\$ 6,619	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,966,481)
Subtotal	\$ 3,599,531	\$ 3,371,978	\$ 279,274	\$ 701,720	\$ 7,952,503	\$ (3,966,481)
Blue Indigo Subtotal	\$ 3,599,531	\$ 3,371,978	\$ 279,274	\$ 701,720	\$ 7,952,503	\$ (3,966,481)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 7,952,503	\$ (3,966,481)
PROJECT INDIRECTS (5%)					\$ 397,625	
CONTINGENCY (10%)					\$ 795,250	
TOTAL PROJECT COST (CREDIT)					\$ 9,145,378	\$ (3,966,481)
TOTAL NET PROJECT COST (CREDIT)					\$ 5,178,897	

Table B-2
James F. Crist Generating Plant
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
James F. Crist Generating Plant						
<i>Unit 4</i>						
Asbestos Removal	\$ -	\$ -	\$ -	\$ 309,000	\$ 309,000	\$ -
Boiler	\$ 805,880	\$ 787,467	\$ -	\$ -	\$ 1,593,347	\$ -
Steam Turbine & Building	\$ 490,041	\$ 478,844	\$ -	\$ -	\$ 968,885	\$ -
Scrubber / FGD	\$ 272,033	\$ 265,817	\$ -	\$ -	\$ 537,850	\$ -
Stacks	\$ 111,488	\$ 108,941	\$ -	\$ -	\$ 220,429	\$ -
GSU & Foundation	\$ 26,199	\$ 25,601	\$ -	\$ -	\$ 51,800	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 112,123	\$ -	\$ 112,123	\$ -
Debris	\$ -	\$ -	\$ 16,518	\$ -	\$ 16,518	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,836,241)
Subtotal	\$ 1,705,641	\$ 1,666,670	\$ 128,641	\$ 309,000	\$ 3,809,952	\$ (1,836,241)
<i>Unit 5</i>						
Asbestos Removal	\$ -	\$ -	\$ -	\$ 309,000	\$ 309,000	\$ -
Boiler	\$ 805,880	\$ 787,467	\$ -	\$ -	\$ 1,593,347	\$ -
Steam Turbine & Building	\$ 490,041	\$ 478,844	\$ -	\$ -	\$ 968,885	\$ -
Scrubber / FGD	\$ 274,154	\$ 267,890	\$ -	\$ -	\$ 542,044	\$ -
Stacks	\$ 111,488	\$ 108,941	\$ -	\$ -	\$ 220,429	\$ -
GSU & Foundation	\$ 26,199	\$ 25,601	\$ -	\$ -	\$ 51,800	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 112,123	\$ -	\$ 112,123	\$ -
Debris	\$ -	\$ -	\$ 16,518	\$ -	\$ 16,518	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,838,759)
Subtotal	\$ 1,707,762	\$ 1,668,743	\$ 128,641	\$ 309,000	\$ 3,814,146	\$ (1,838,759)
<i>Unit 6</i>						
Asbestos Removal	\$ -	\$ -	\$ -	\$ 1,317,000	\$ 1,317,000	\$ -
Boiler	\$ 2,035,566	\$ 1,989,057	\$ -	\$ -	\$ 4,024,623	\$ -
Steam Turbine & Building	\$ 811,517	\$ 792,975	\$ -	\$ -	\$ 1,604,492	\$ -
SCR	\$ 902,996	\$ 882,364	\$ -	\$ -	\$ 1,785,360	\$ -
Scrubber / FGD	\$ 611,135	\$ 597,172	\$ -	\$ -	\$ 1,208,307	\$ -
Stacks	\$ 301,365	\$ 294,479	\$ -	\$ -	\$ 595,844	\$ -
GSU & Foundation	\$ 63,903	\$ 62,443	\$ -	\$ -	\$ 126,346	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 261,349	\$ -	\$ 261,349	\$ -
Debris	\$ -	\$ -	\$ 38,848	\$ -	\$ 38,848	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,413,669)
Subtotal	\$ 4,726,482	\$ 4,618,490	\$ 300,197	\$ 1,317,000	\$ 10,962,169	\$ (5,413,669)
<i>Unit 7</i>						
Asbestos Removal	\$ -	\$ -	\$ -	\$ 2,057,000	\$ 2,057,000	\$ -
Boiler	\$ 2,940,911	\$ 2,873,716	\$ -	\$ -	\$ 5,814,627	\$ -
Steam Turbine & Building	\$ 993,043	\$ 970,353	\$ -	\$ -	\$ 1,963,396	\$ -
SCR	\$ 1,182,555	\$ 1,155,536	\$ -	\$ -	\$ 2,338,091	\$ -
Scrubber / FGD	\$ 875,431	\$ 855,428	\$ -	\$ -	\$ 1,730,859	\$ -
Stacks	\$ 301,365	\$ 294,479	\$ -	\$ -	\$ 595,844	\$ -
GSU & Foundation	\$ 51,189	\$ 50,020	\$ -	\$ -	\$ 101,209	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 267,336	\$ -	\$ 267,336	\$ -
Debris	\$ -	\$ -	\$ 51,486	\$ -	\$ 51,486	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8,933,272)
Subtotal	\$ 6,344,494	\$ 6,199,532	\$ 318,822	\$ 2,057,000	\$ 14,919,848	\$ (8,933,272)
<i>Units 8A, 8B, 8C, 8D</i>						
CTGs and HRSGs	\$ 1,663,512	\$ 1,625,504	\$ -	\$ -	\$ 3,289,016	\$ -
Stacks	\$ 13,044	\$ 12,746	\$ -	\$ -	\$ 25,790	\$ -
GSU & Foundation	\$ 106,718	\$ 104,280	\$ -	\$ -	\$ 210,998	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 72,499	\$ -	\$ 72,499	\$ -
Debris	\$ -	\$ -	\$ 22,040	\$ -	\$ 22,040	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,792,676)
Subtotal	\$ 1,783,274	\$ 1,742,530	\$ 94,539	\$ -	\$ 3,620,343	\$ (2,792,676)
<i>Handling</i>						
Coal Handling Facilities	\$ 67,459	\$ 65,917	\$ -	\$ -	\$ 133,376	\$ -
Coal Storage Area Restoration	\$ -	\$ -	\$ -	\$ 1,568,746	\$ 1,568,746	\$ -
Limestone Handling Facilities	\$ 28,534	\$ 27,882	\$ -	\$ -	\$ 56,416	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 290	\$ -	\$ 290	\$ -
Debris	\$ -	\$ -	\$ 3,053	\$ -	\$ 3,053	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (106,259)
Subtotal	\$ 95,993	\$ 93,799	\$ 3,343	\$ 1,568,746	\$ 1,761,881	\$ (106,259)
<i>Common</i>						
Asbestos Removal	\$ -	\$ -	\$ -	\$ 99,000	\$ 99,000	\$ -
Cooling Water Intakes and Circulating V	\$ 85,622	\$ 83,666	\$ -	\$ 463,819	\$ 633,107	\$ -
Roads	\$ 60,389	\$ 59,009	\$ -	\$ -	\$ 119,398	\$ -
All BOP Buildings	\$ 410,942	\$ 401,553	\$ -	\$ -	\$ 812,495	\$ -
Fuel Equipment	\$ 204,699	\$ 200,022	\$ -	\$ -	\$ 404,721	\$ -
All Other Tanks	\$ 353,176	\$ 345,107	\$ -	\$ -	\$ 698,283	\$ -
Cooling Towers and Basin	\$ 603,156	\$ 589,375	\$ -	\$ -	\$ 1,192,531	\$ -
Contaminated Soil Removal	\$ -	\$ -	\$ -	\$ 3,503,862	\$ 3,503,862	\$ -

Fuel Oil Storage Tank Cleaning	\$	-	\$	-	\$	-	\$	67,351	\$	67,351	\$	-
Mooring Cell Removal	\$	352,519	\$	344,464	\$	-	\$	-	\$	696,983	\$	-
Pond Closure	\$	-	\$	-	\$	-	\$	5,587,430	\$	5,587,430	\$	-
Cooling Towers and Basin	\$	603,156	\$	589,375	\$	-	\$	-	\$	1,192,531	\$	-
Concrete Removal, Crushing, & Dispos	\$	-	\$	-	\$	96,147	\$	-	\$	96,147	\$	-
Grading & Seeding	\$	-	\$	-	\$	-	\$	2,957,999	\$	2,957,999	\$	-
Debris	\$	-	\$	-	\$	12,953	\$	-	\$	12,953	\$	-
Scrap	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(587,781)
Subtotal		\$ 2,673,659		\$ 2,612,571		\$ 109,100		\$ 12,679,461		\$ 18,074,791		\$ (587,781)
James F. Crist Generating Plant Subtotal	\$	19,037,305	\$	18,602,335	\$	1,083,283	\$	18,240,207	\$	56,963,130	\$	(21,508,657)
TOTAL DISMANTLEMENT COST (CREDIT)								\$	56,963,130	\$	(21,508,657)	
PROJECT INDIRECTS (5%)								\$	2,848,157			
CONTINGENCY (15%)								\$	8,544,470			
TOTAL PROJECT COST (CREDIT)								\$	68,355,757	\$	(21,508,657)	
TOTAL NET PROJECT COST (CREDIT)								\$	46,847,100			

Table B-3
Daniel
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Daniel						
<i>Unit 1</i>						
Boiler	\$ 1,286,887	\$ 1,257,483	\$ -	\$ -	\$ 2,544,370	\$ -
Steam Turbine & Building	\$ 546,037	\$ 533,561	\$ -	\$ -	\$ 1,079,597	\$ -
Scrubber / FGD	\$ 19,879	\$ 19,425	\$ -	\$ -	\$ 39,303	\$ -
Cooling Towers & Basin	\$ 35,033	\$ 34,232	\$ -	\$ -	\$ 69,265	\$ -
Stacks	\$ 306,511	\$ 299,508	\$ -	\$ -	\$ 606,019	\$ -
Cooling Water Intakes and Circulating W	\$ 5,640	\$ 5,511	\$ -	\$ -	\$ 11,151	\$ -
GSU & Foundation	\$ 2,325	\$ 2,272	\$ -	\$ -	\$ 4,597	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 250,726	\$ -	\$ 250,726	\$ -
Debris	\$ -	\$ -	\$ 72,708	\$ -	\$ 72,708	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,542,588)
Subtotal	\$ 2,202,310	\$ 2,151,991	\$ 323,434	\$ -	\$ 4,677,735	\$ (2,542,588)
<i>Unit 2</i>						
Boiler	\$ 1,285,893	\$ 1,256,513	\$ -	\$ -	\$ 2,542,406	\$ -
Steam Turbine & Building	\$ 536,993	\$ 524,723	\$ -	\$ -	\$ 1,061,716	\$ -
Scrubber / FGD	\$ 39,246	\$ 38,349	\$ -	\$ -	\$ 77,595	\$ -
Cooling Towers & Basin	\$ 35,033	\$ 34,232	\$ -	\$ -	\$ 69,265	\$ -
Stacks	\$ 306,511	\$ 299,508	\$ -	\$ -	\$ 606,019	\$ -
Cooling Water Intakes and Circulating W	\$ 5,640	\$ 5,511	\$ -	\$ -	\$ 11,151	\$ -
GSU & Foundation	\$ 2,325	\$ 2,272	\$ -	\$ -	\$ 4,597	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 252,924	\$ -	\$ 252,924	\$ -
Debris	\$ -	\$ -	\$ 47,038	\$ -	\$ 47,038	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,532,308)
Subtotal	\$ 2,211,640	\$ 2,161,107	\$ 299,962	\$ -	\$ 4,672,709	\$ (2,532,308)
<i>Handling</i>						
Coal Handling Facilities	\$ 106,726	\$ 104,288	\$ -	\$ -	\$ 211,014	\$ -
Coal Storage Area Restoration	\$ -	\$ -	\$ -	\$ 1,780,747	\$ 1,780,747	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 2,043	\$ -	\$ 2,043	\$ -
Debris	\$ -	\$ -	\$ 33,176	\$ -	\$ 33,176	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (81,252)
Subtotal	\$ 106,726	\$ 104,288	\$ 35,218	\$ 1,780,747	\$ 2,026,978	\$ (81,252)
<i>Common</i>						
Cooling Water Intakes and Circulating W	\$ 13,047	\$ 12,749	\$ -	\$ 150,005	\$ 175,801	\$ -
Roads	\$ 54,122	\$ 52,886	\$ -	\$ -	\$ 107,008	\$ -
All BOP Buildings	\$ 86,962	\$ 84,975	\$ -	\$ -	\$ 171,937	\$ -
Fuel Equipment	\$ 5,634	\$ 5,506	\$ -	\$ -	\$ 11,140	\$ -
All Other Tanks	\$ 157,730	\$ 154,126	\$ -	\$ -	\$ 311,855	\$ -
Pond Closure ¹	\$ -	\$ -	\$ -	\$ 154,529	\$ 154,529	\$ -
Cooling Towers and Basin	\$ 161,404	\$ 157,716	\$ -	\$ -	\$ 319,119	\$ -
Plant Washdown & Materials Disposal	\$ -	\$ -	\$ -	\$ 31,512	\$ 31,512	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 29,261	\$ -	\$ 29,261	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 2,289,640	\$ 2,289,640	\$ -
Debris	\$ -	\$ -	\$ 6,187	\$ -	\$ 6,187	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (92,665)
Subtotal	\$ 478,898	\$ 467,956	\$ 35,448	\$ 2,625,686	\$ 3,607,987	\$ (92,665)
Daniel Subtotal	\$ 4,999,574	\$ 4,885,341	\$ 694,061	\$ 4,406,432	\$ 14,985,408	\$ (5,248,812)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 14,985,408	\$ (5,248,812)
PROJECT INDIRECTS (5%)					\$ 749,270	
CONTINGENCY (15%)					\$ 2,247,811	
TOTAL PROJECT COST (CREDIT)					\$ 17,982,489	\$ (5,248,812)
TOTAL NET PROJECT COST (CREDIT)					\$ 12,733,677	

¹ Pond closure costs are excluded for the coal ash pond areas. Costs are included for closure of remaining ponds.

Table B-4
Pea Ridge
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Pea Ridge						
<i>Units 1-3</i>						
CTGs and HRSGs	\$ 185,053	\$ 180,825	\$ -	\$ -	\$ 365,878	\$ -
Stacks	\$ 98,776	\$ 96,519	\$ -	\$ -	\$ 195,295	\$ -
GSU & Foundation	\$ 110,156	\$ 107,639	\$ -	\$ -	\$ 217,795	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 2,630	\$ -	\$ 2,630	\$ -
Debris	\$ -	\$ -	\$ 610	\$ -	\$ 610	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (858,805)
Subtotal	\$ 393,985	\$ 384,983	\$ 3,240	\$ -	\$ 782,208	\$ (858,805)
<i>Common</i>						
Cooling Water Intakes and Circulating W	\$ 2,108	\$ 2,060	\$ -	\$ -	\$ 4,168	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 3,235	\$ 3,235	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,482)
Subtotal	\$ 2,108	\$ 2,060	\$ -	\$ 3,235	\$ 7,403	\$ (2,482)
Pea Ridge Subtotal	\$ 396,093	\$ 387,043	\$ 3,240	\$ 3,235	\$ 789,611	\$ (861,287)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 789,611	\$ (861,287)
PROJECT INDIRECTS (5%)					\$ 39,481	
CONTINGENCY (15%)					\$ 118,442	
TOTAL PROJECT COST (CREDIT)					\$ 947,534	\$ (861,287)
TOTAL NET PROJECT COST (CREDIT)					\$ 86,247	

Table B-5
Perdido Landfill Gas to Energy
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Perdido Landfill Gas to Energy						
<i>Units 1-3</i>						
Engine	\$ 45,955	\$ 44,905	\$ -	\$ -	\$ 90,860	\$ -
Piping	\$ 24,636	\$ 24,073	\$ -	\$ -	\$ 48,709	\$ -
Roads/Lot	\$ 6,017	\$ 5,880	\$ -	\$ -	\$ 11,897	\$ -
Site Building	\$ 76,876	\$ 75,119	\$ -	\$ -	\$ 151,995	\$ -
Fuel Equipment	\$ 519	\$ 507	\$ -	\$ -	\$ 1,026	\$ -
All Other Tanks	\$ 850	\$ 830	\$ -	\$ -	\$ 1,680	\$ -
Transformers & Electrical Equipment	\$ 4,033	\$ 3,940	\$ -	\$ 2,991	\$ 10,964	\$ -
Detention Pond Restoration	\$ -	\$ -	\$ -	\$ 36,968	\$ 36,968	\$ -
Concrete Removal, Crushing, & Dispos	\$ -	\$ -	\$ 7,934	\$ -	\$ 7,934	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 21,898	\$ 21,898	\$ -
Debris	\$ -	\$ -	\$ 556	\$ -	\$ 556	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (138,168)
Subtotal	\$ 158,886	\$ 155,254	\$ 8,490	\$ 61,857	\$ 384,487	\$ (138,168)
Perdido Landfill Gas to Energy Subtotal	\$ 158,886	\$ 155,254	\$ 8,490	\$ 61,857	\$ 384,487	\$ (138,168)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 384,487	\$ (138,168)
PROJECT INDIRECTS (5%)					\$ 19,224	
CONTINGENCY (15%)					\$ 57,673	
TOTAL PROJECT COST (CREDIT)					\$ 461,384	\$ (138,168)
TOTAL NET PROJECT COST (CREDIT)					\$ 323,216	

Table B-6
Scherer (Gulf)
Dismantlement Cost Summary

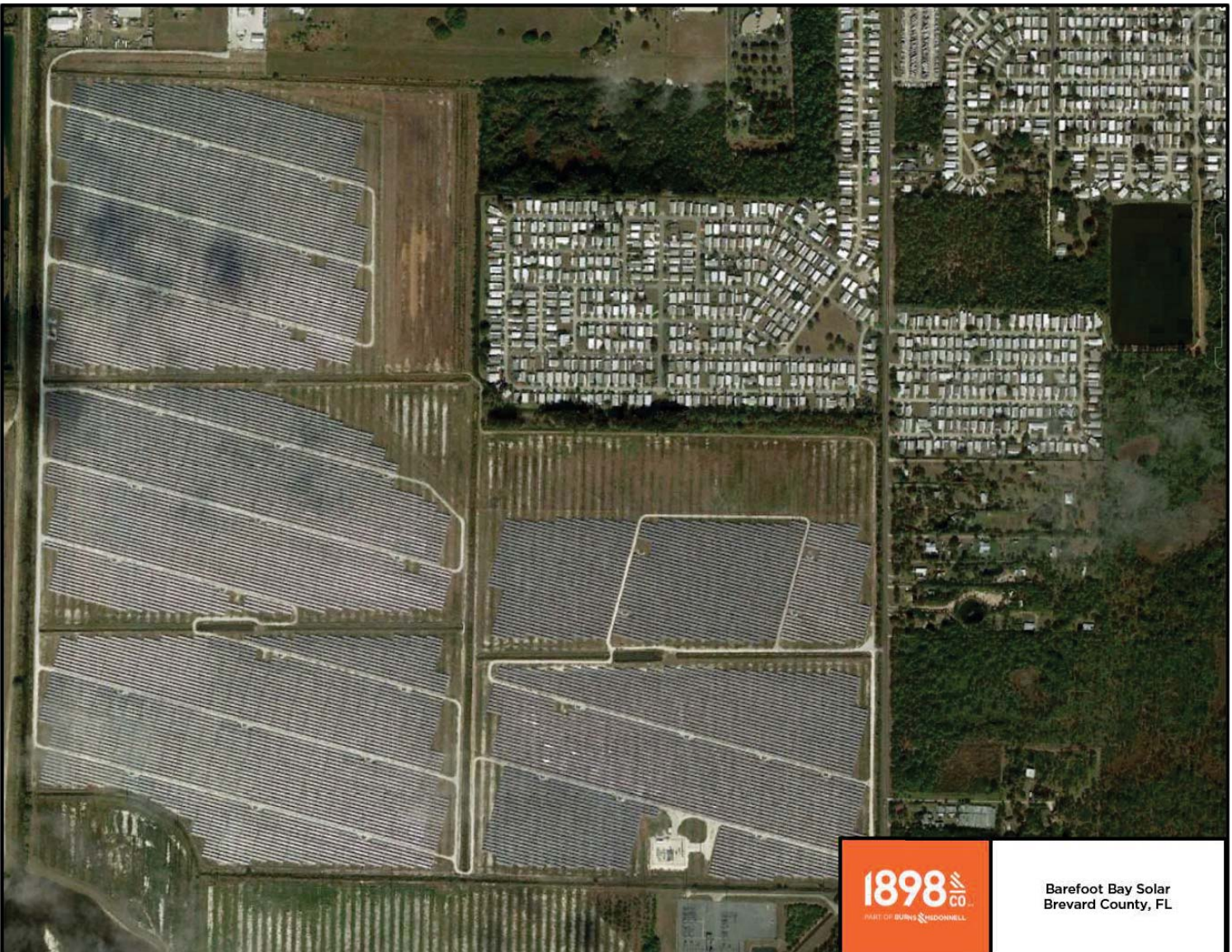
	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Scherer (Gulf)						
<i>Unit 3</i>						
Boiler	\$ 1,211,579	\$ 1,183,896	\$ -	\$ -	\$ 2,395,475	\$ -
Steam Turbine & Building	\$ 302,488	\$ 295,577	\$ -	\$ -	\$ 598,065	\$ -
Precipitators	\$ 149,421	\$ 146,007	\$ -	\$ -	\$ 295,427	\$ -
SCR	\$ 524,141	\$ 512,166	\$ -	\$ -	\$ 1,036,307	\$ -
Baghouse	\$ 76,368	\$ 74,623	\$ -	\$ -	\$ 150,992	\$ -
Air Cooled Condenser	\$ 94,218	\$ 92,066	\$ -	\$ -	\$ 186,284	\$ -
Cooling Towers & Basin	\$ 577,510	\$ 564,315	\$ -	\$ -	\$ 1,141,825	\$ -
Stacks	\$ 55,407	\$ 54,141	\$ -	\$ -	\$ 109,549	\$ -
GSU & Foundation	\$ 18,721	\$ 18,293	\$ -	\$ -	\$ 37,015	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 135,366	\$ -	\$ 135,366	\$ -
Debris	\$ -	\$ -	\$ 19,426	\$ -	\$ 19,426	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,403,726)
Subtotal	\$ 3,009,854	\$ 2,941,083	\$ 154,792	\$ -	\$ 6,105,728	\$ (2,403,726)
<i>Handling</i>						
Coal Handling Facilities	\$ 162,205	\$ 158,499	\$ -	\$ -	\$ 320,704	\$ -
Limestone Handling Facilities	\$ 25,365	\$ 24,785	\$ -	\$ -	\$ 50,150	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 807	\$ -	\$ 807	\$ -
Debris	\$ -	\$ -	\$ 24,329	\$ -	\$ 24,329	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (180,038)
Subtotal	\$ 187,570	\$ 183,284	\$ 25,136	\$ -	\$ 395,990	\$ (180,038)
<i>Common</i>						
Asbestos Removal	\$ -	\$ -	\$ -	\$ 220,630	\$ 220,630	\$ -
Cooling Water Intakes and Circulating V	\$ 6,198	\$ 6,056	\$ -	\$ 30,816	\$ 43,070	\$ -
Roads	\$ 37,485	\$ 36,628	\$ -	\$ -	\$ 74,113	\$ -
All BOP Buildings	\$ 61,142	\$ 59,745	\$ -	\$ -	\$ 120,888	\$ -
Fuel Equipment	\$ 15,279	\$ 14,929	\$ -	\$ -	\$ 30,208	\$ -
All Other Tanks	\$ 5,716	\$ 5,586	\$ -	\$ -	\$ 11,302	\$ -
Transformers & Foundation	\$ 2,749	\$ 2,686	\$ -	\$ -	\$ 5,436	\$ -
Contaminated Soil Removal	\$ -	\$ -	\$ -	\$ 1,722	\$ 1,722	\$ -
Fuel Oil Storage Tank Cleaning	\$ -	\$ -	\$ -	\$ 2,981	\$ 2,981	\$ -
Fuel Oil Line Flushing/Cleaning	\$ -	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ -
Pond Closure ¹	\$ -	\$ -	\$ -	\$ 180,957	\$ 180,957	\$ -
Coal Storage Area Restoration	\$ -	\$ -	\$ -	\$ 694,669	\$ 694,669	\$ -
Limestone Area Closure	\$ -	\$ -	\$ -	\$ 9,945	\$ 9,945	\$ -
Special Waste	\$ -	\$ -	\$ -	\$ 257,891	\$ 257,891	\$ -
Plant Washdown & Materials Disposal	\$ -	\$ -	\$ -	\$ 3,458	\$ 3,458	\$ -
Concrete Removal, Crushing, & Dispos	\$ -	\$ -	\$ 4,912	\$ -	\$ 4,912	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 636,937	\$ 636,937	\$ -
Debris	\$ -	\$ -	\$ 890	\$ -	\$ 890	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (47,949)
Subtotal	\$ 128,569	\$ 125,631	\$ 5,802	\$ 2,047,007	\$ 2,307,009	\$ (47,949)
Scherer (Gulf) Subtotal	\$ 3,325,992	\$ 3,249,999	\$ 185,730	\$ 2,047,007	\$ 8,808,728	\$ (2,631,712)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 8,808,728	\$ (2,631,712)
PROJECT INDIRECTS (5%)					\$ 440,436	
CONTINGENCY (15%)					\$ 1,321,309	
TOTAL PROJECT COST (CREDIT)					\$ 10,570,473	\$ (2,631,712)
TOTAL NET PROJECT COST (CREDIT)					\$ 7,938,761	

¹ Pond closure costs are included for settling and stormwater ponds. Closure costs for the coal ash pond and gypsum landfill areas are excluded.

APPENDIX C - FPL SITE AERIALS







1898 CO.
PART OF BURNS & MCDONNELL

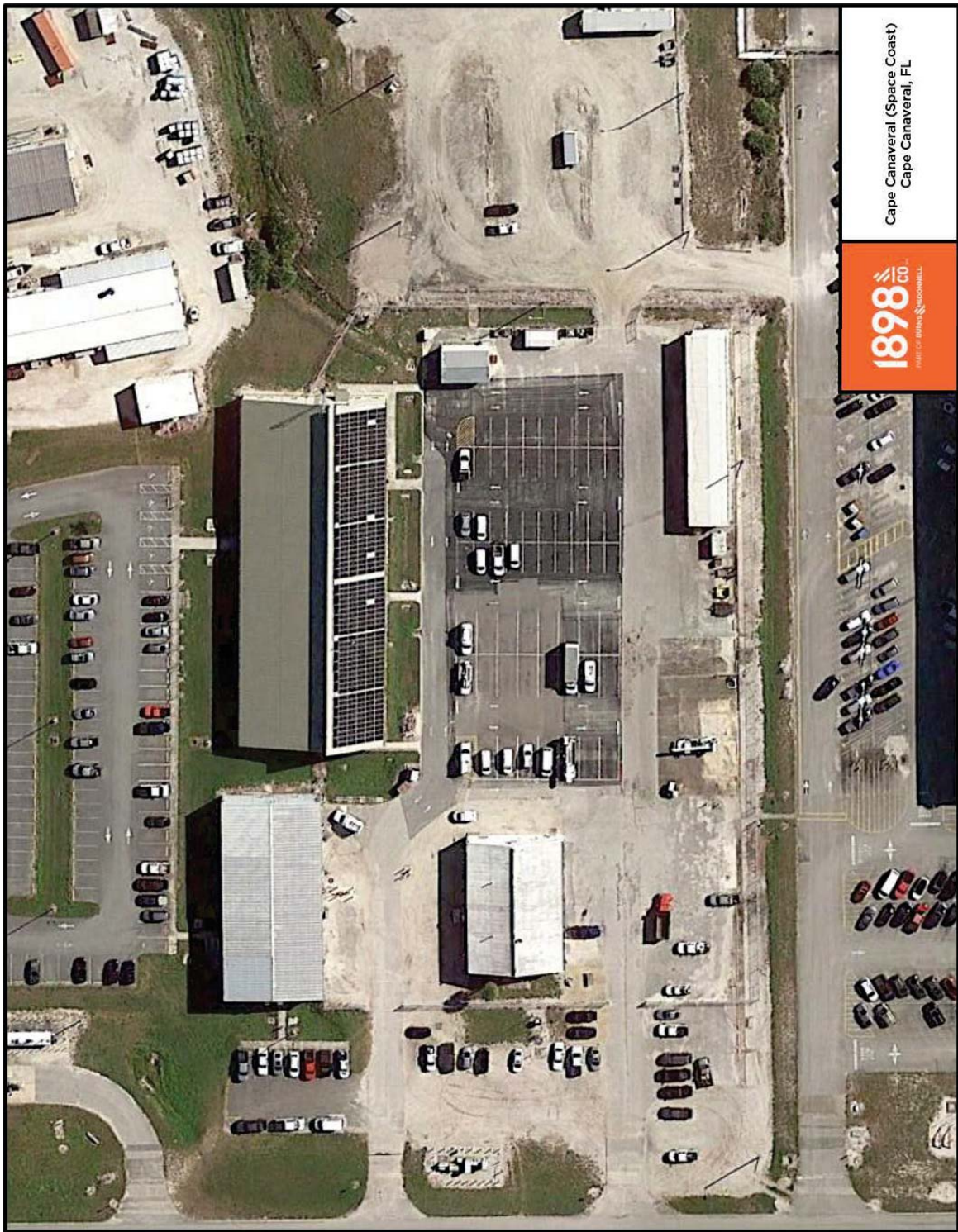
Barefoot Bay Solar
Brevard County, FL

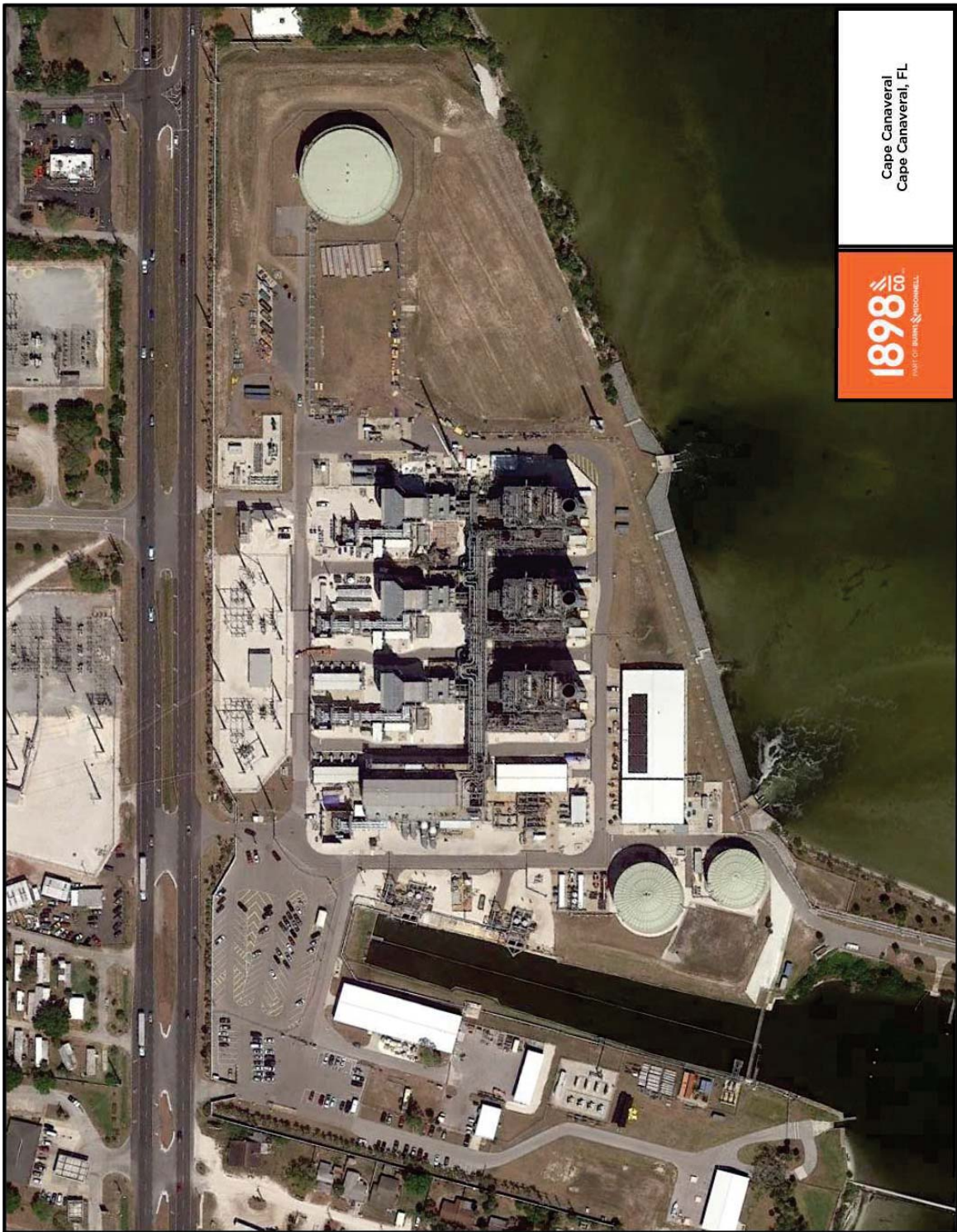


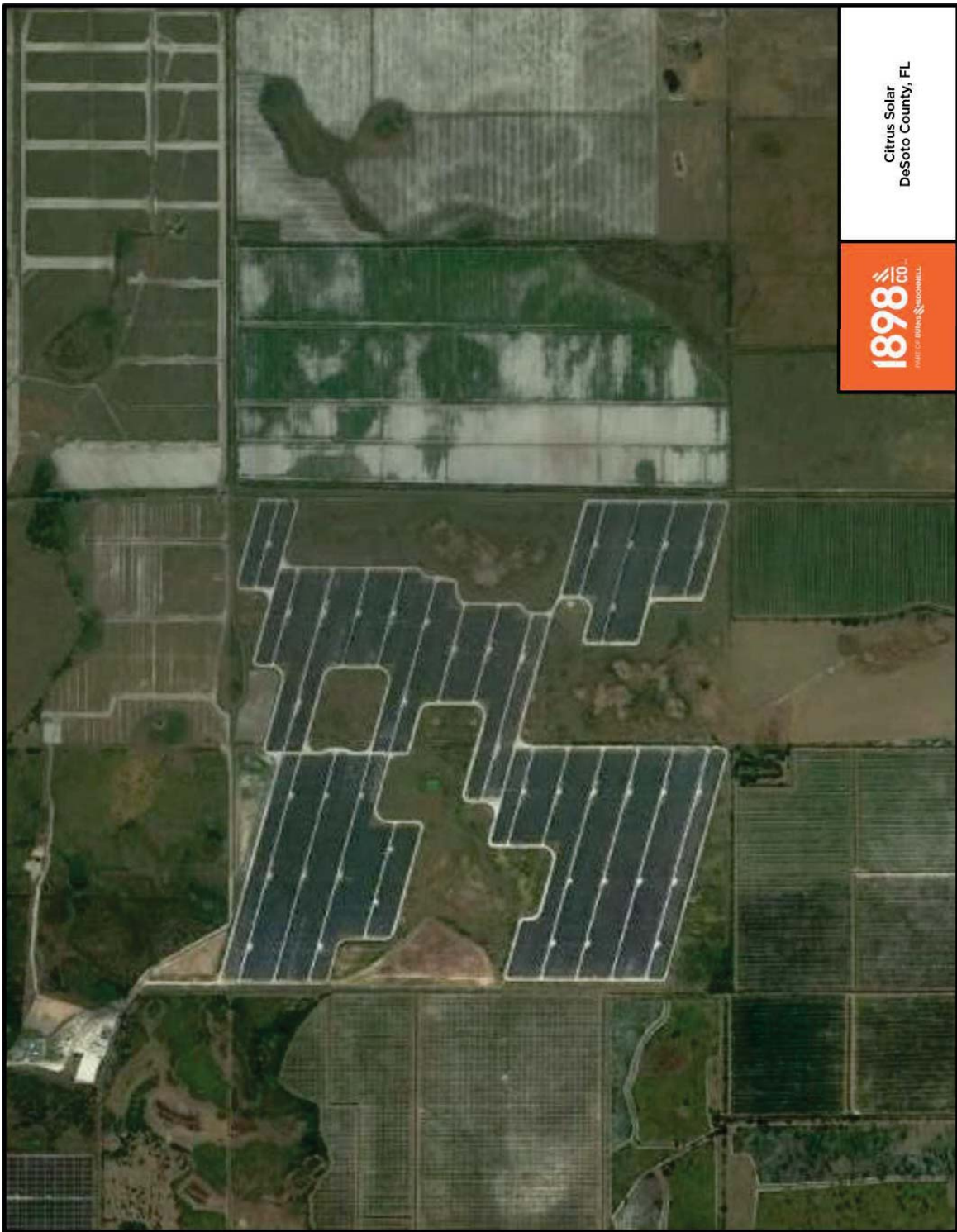
Blue Cypress Solar
Indian River County, FL

1898 CO.
PART OF BURNS & MCDONNELL

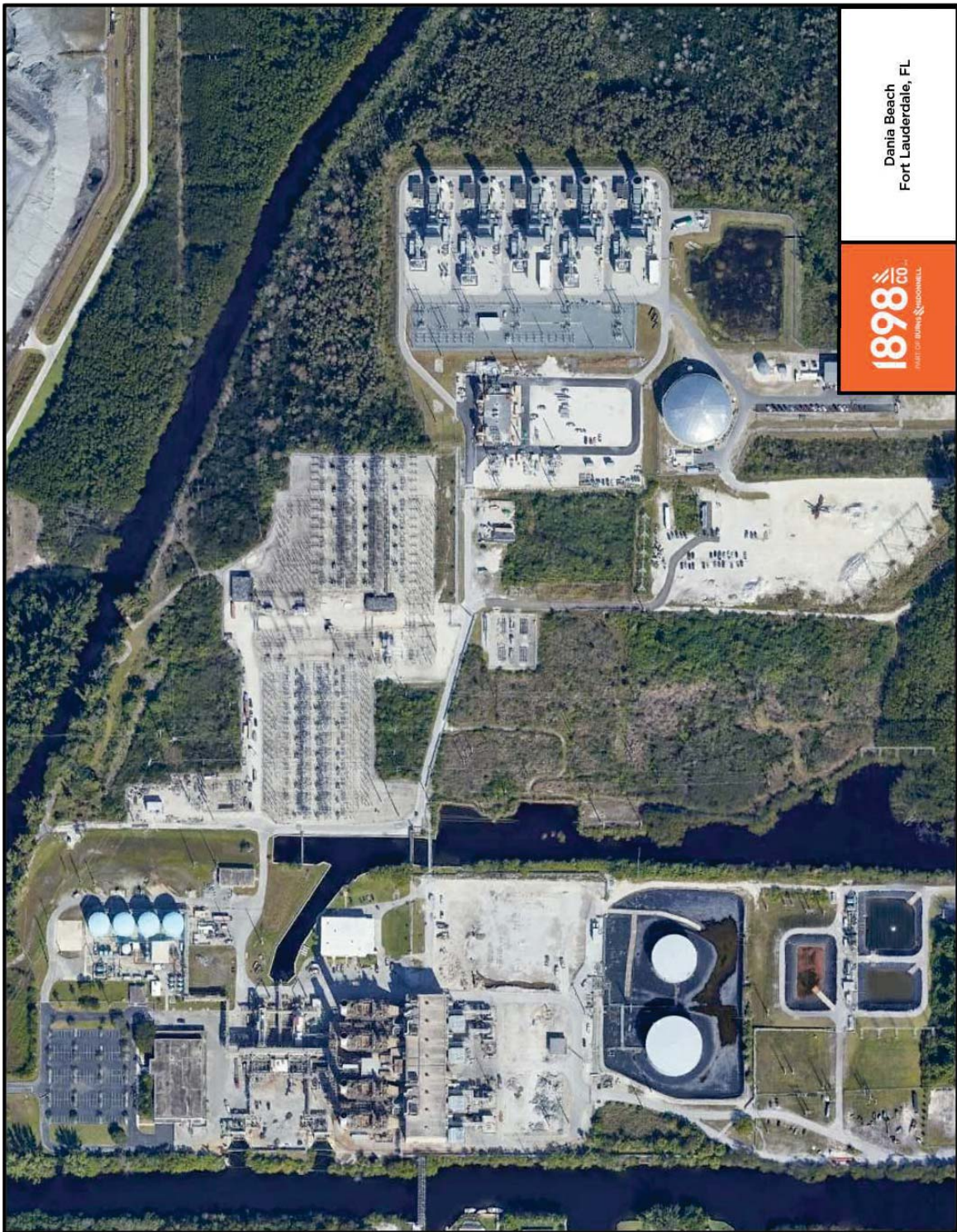


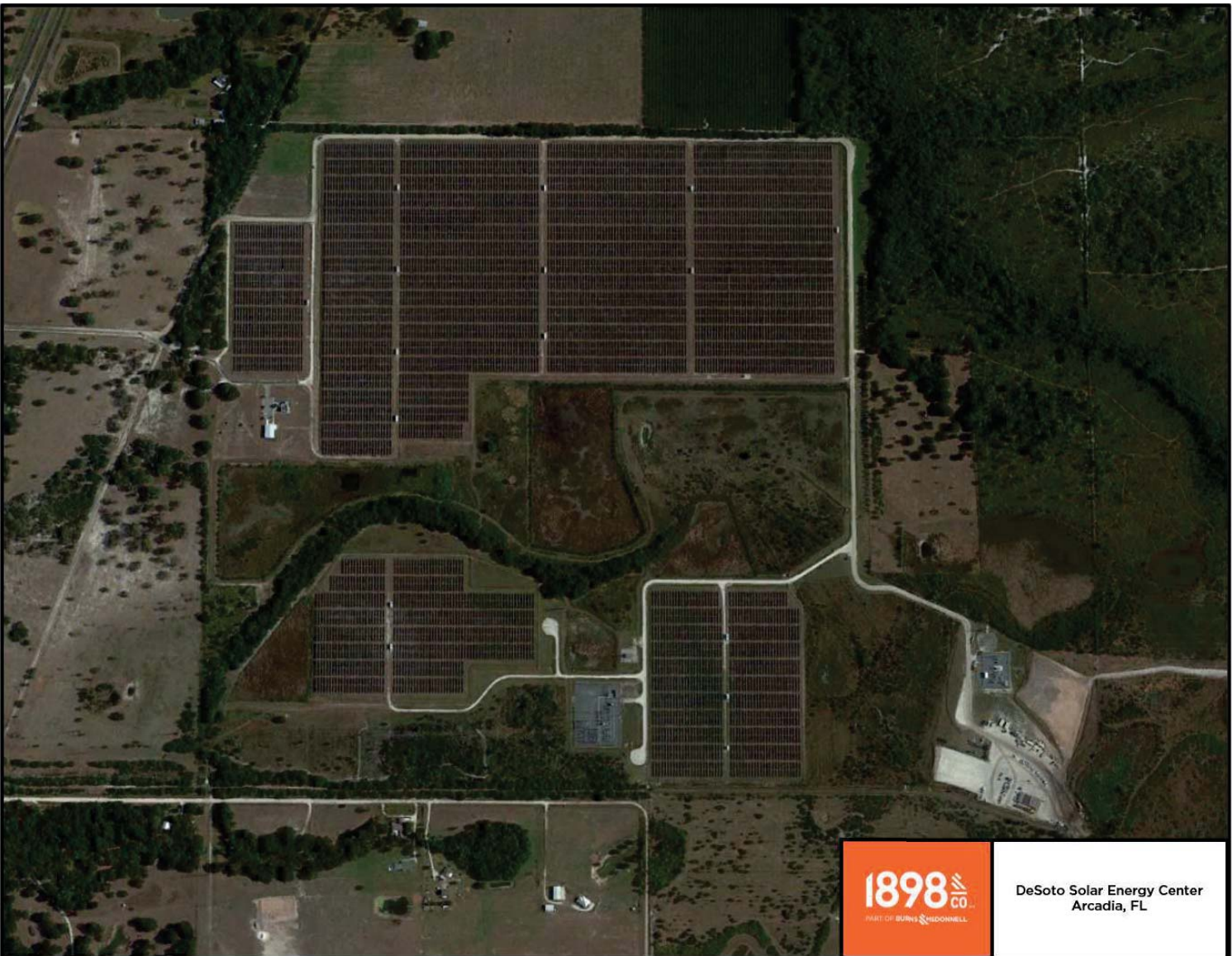




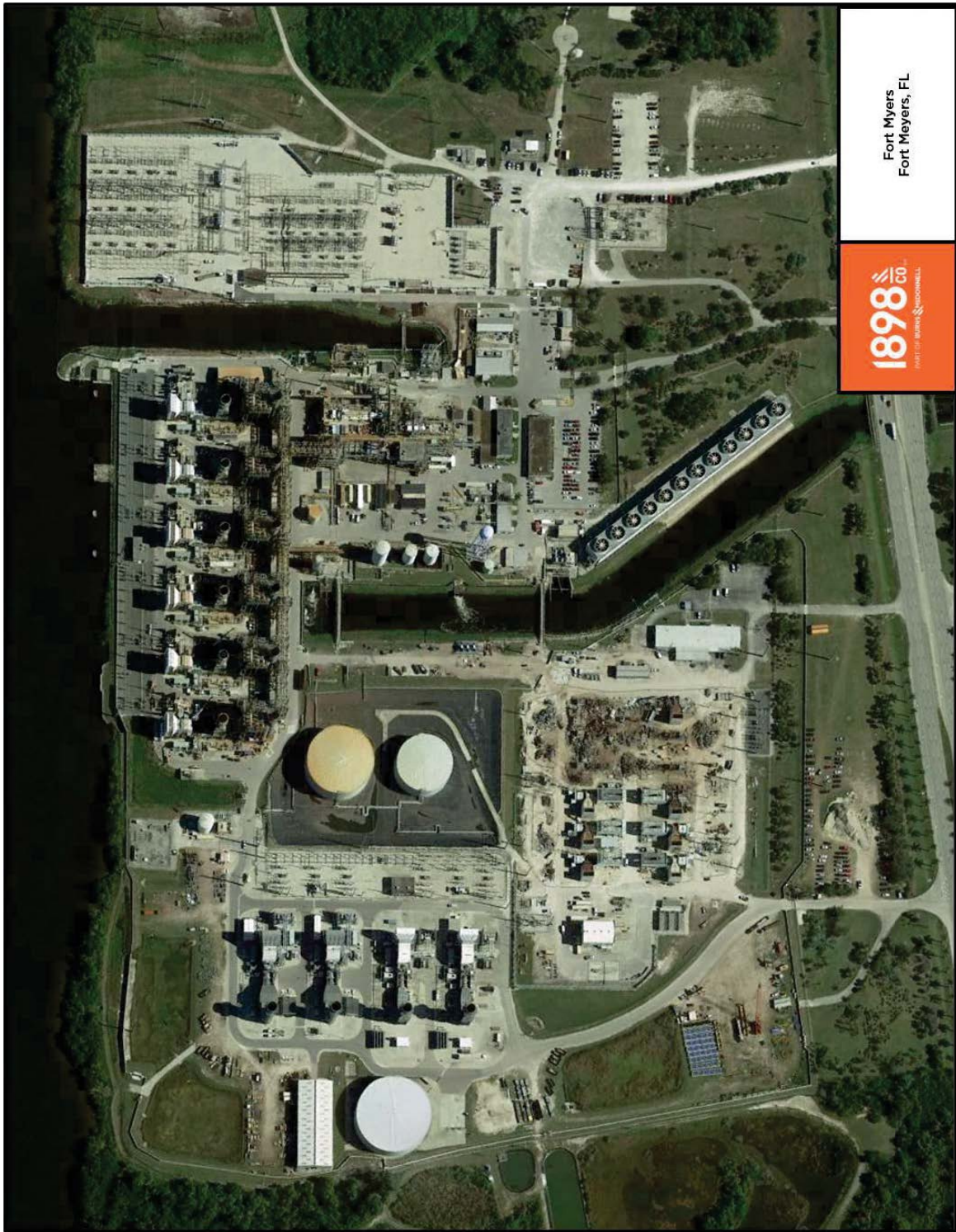






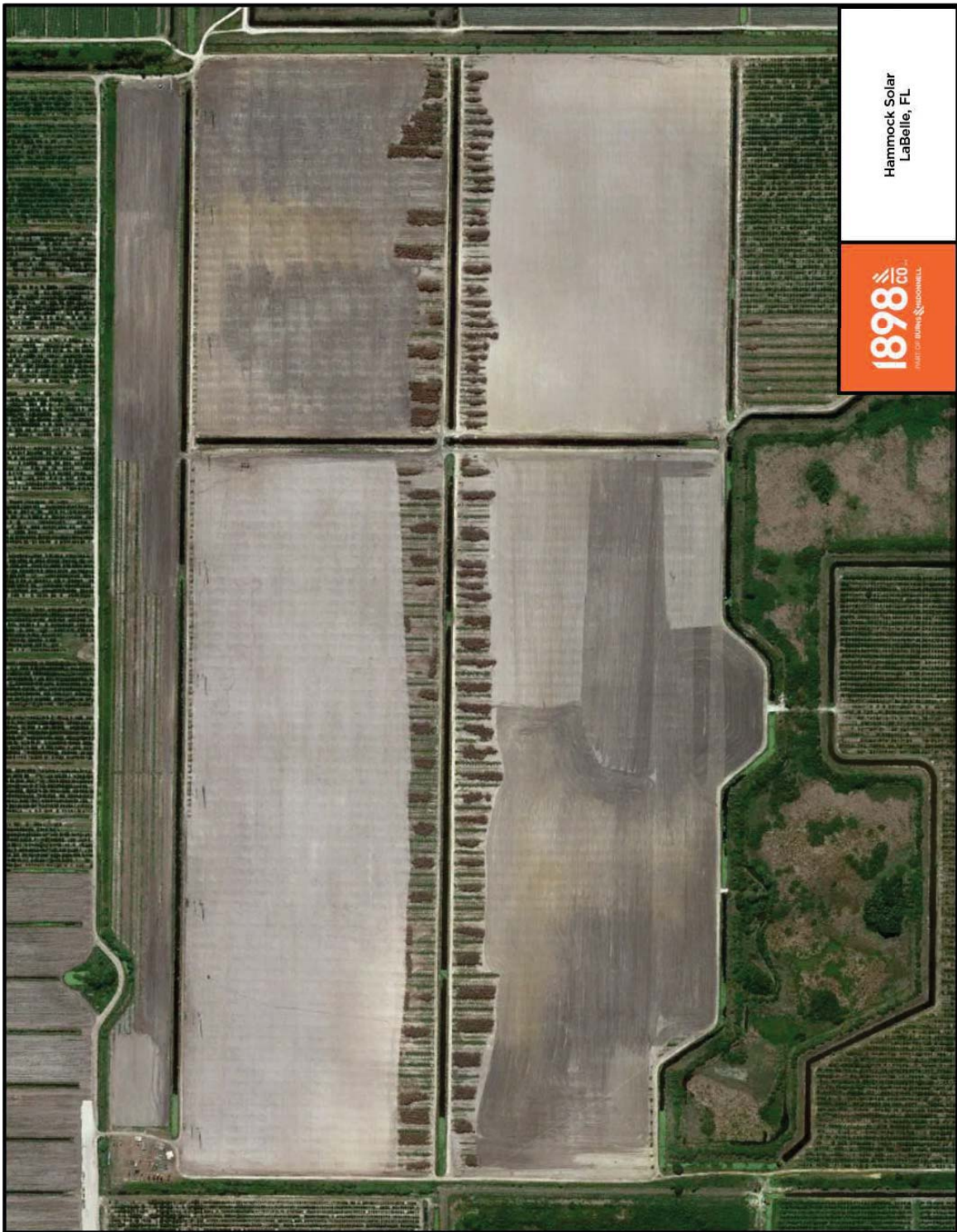


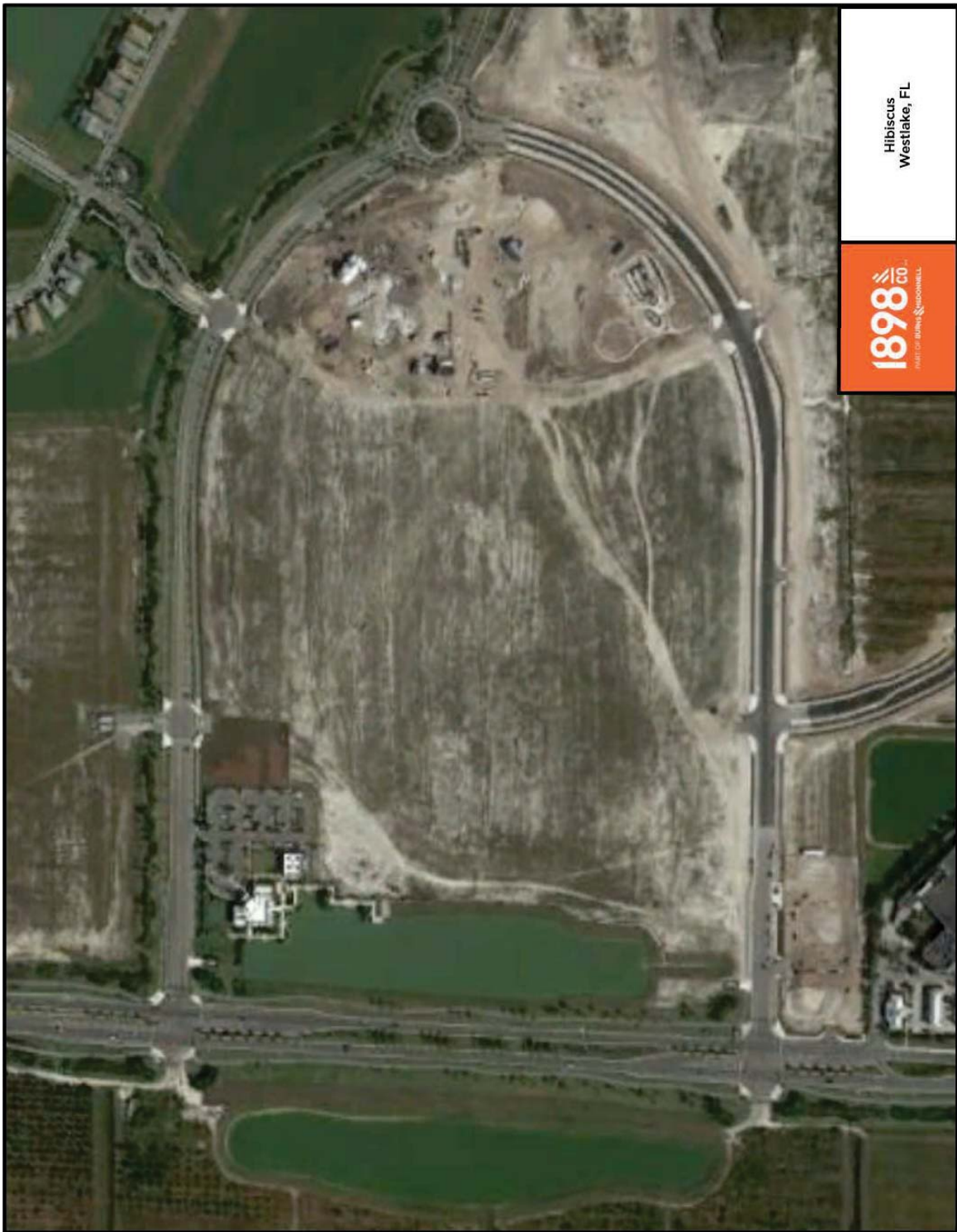




1898
CO
and its many & daughters

Fort Myers
Fort Myers, FL

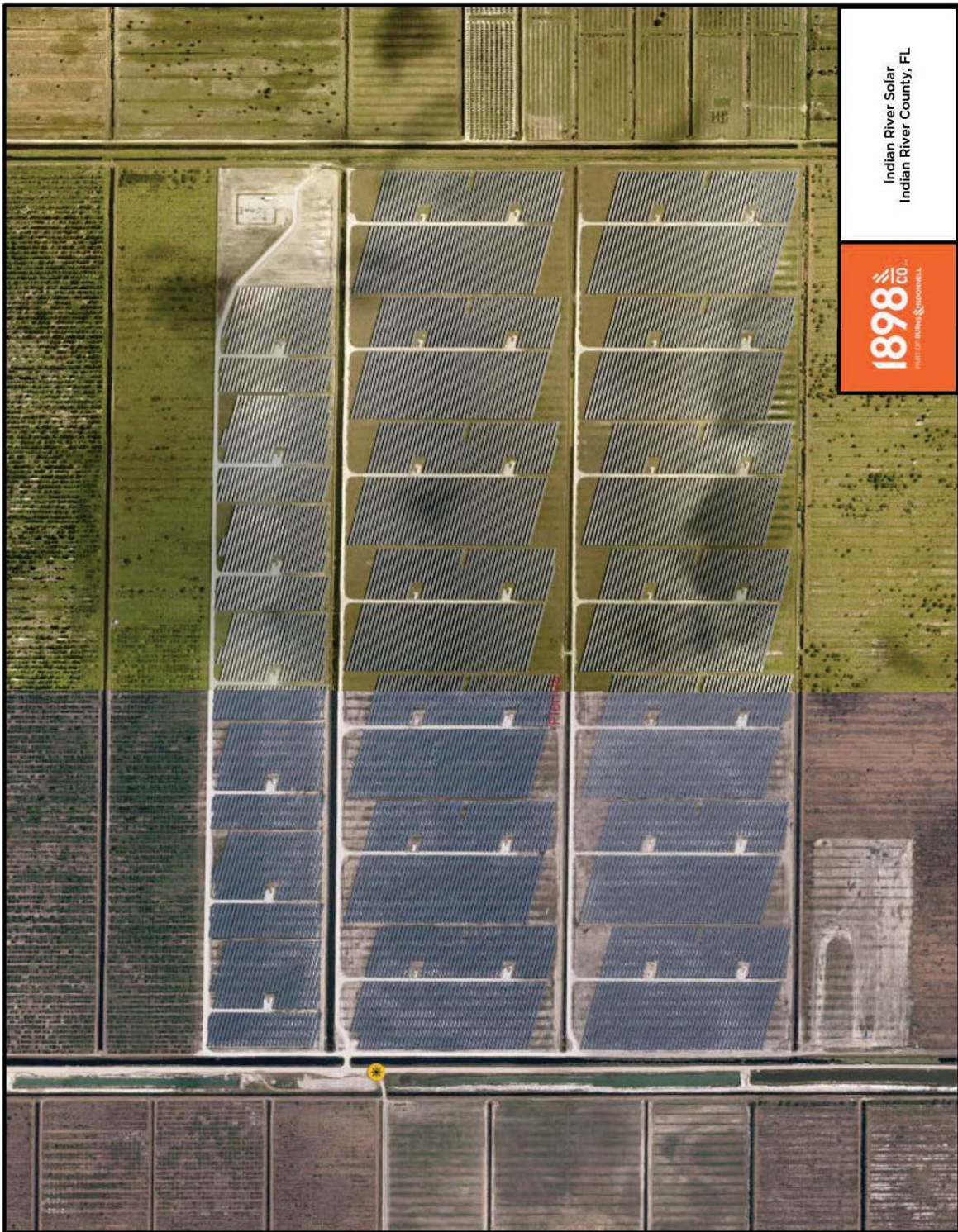


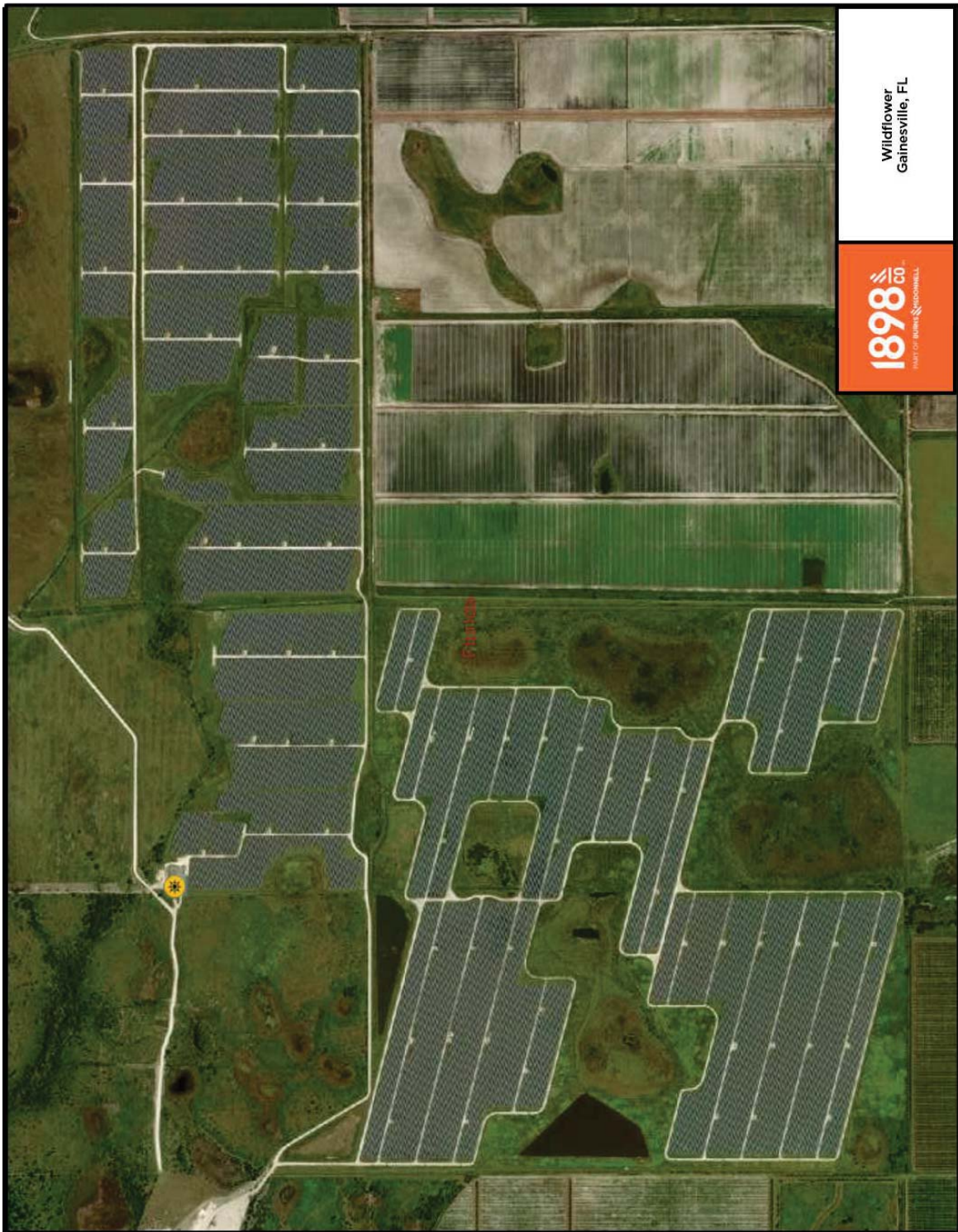


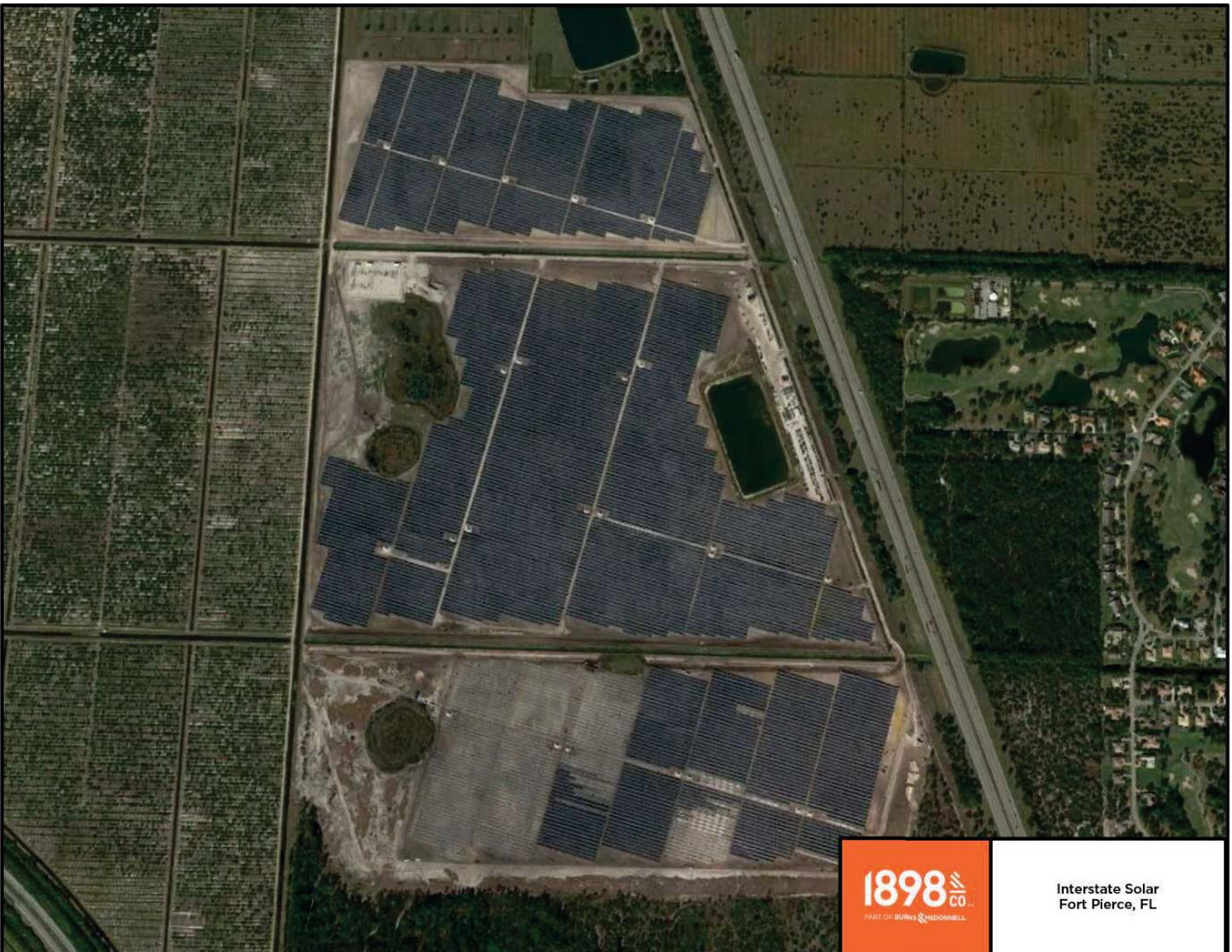
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CO
LAND OF BURNING & GROWING

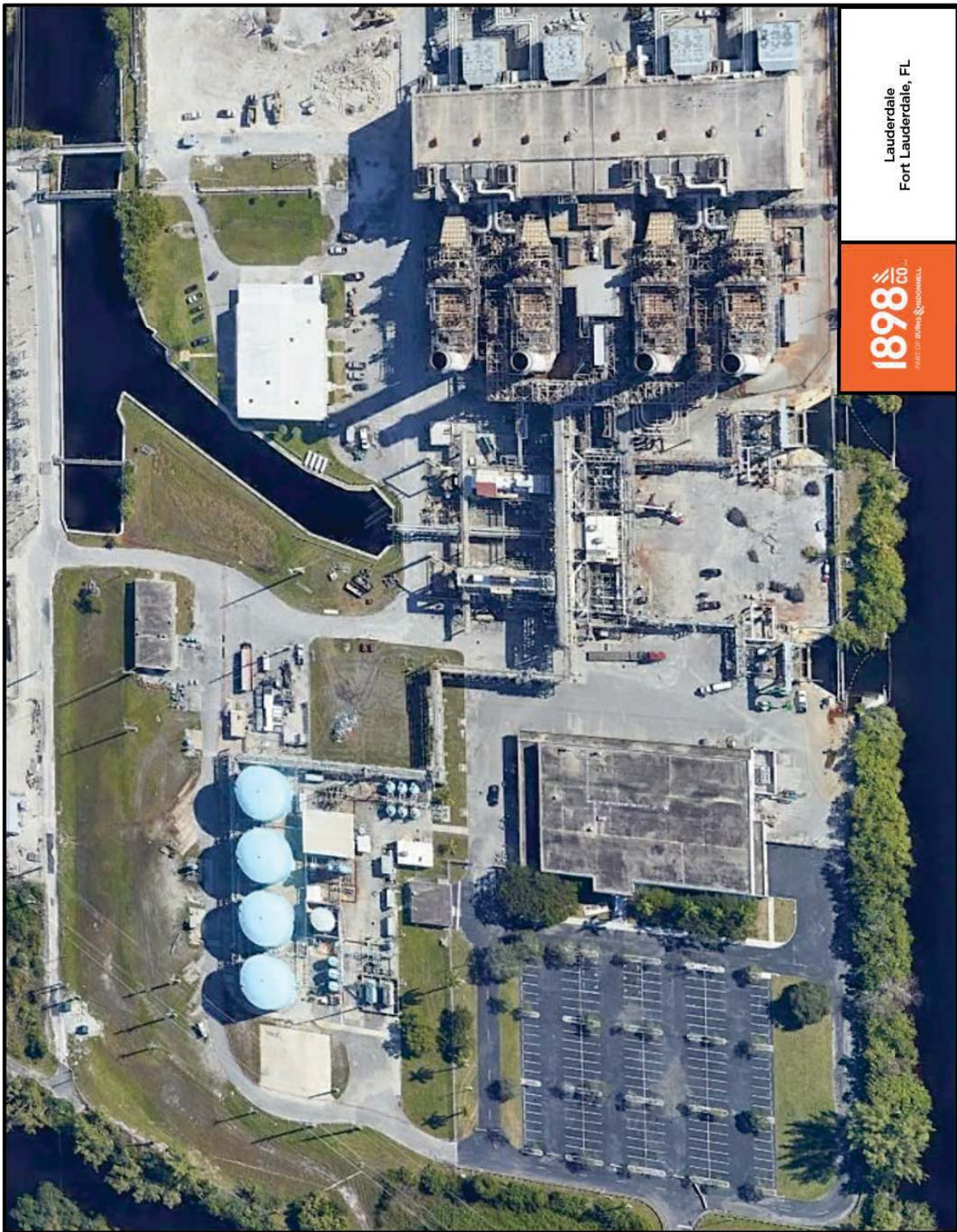
Hibiscus
Westlake, FL





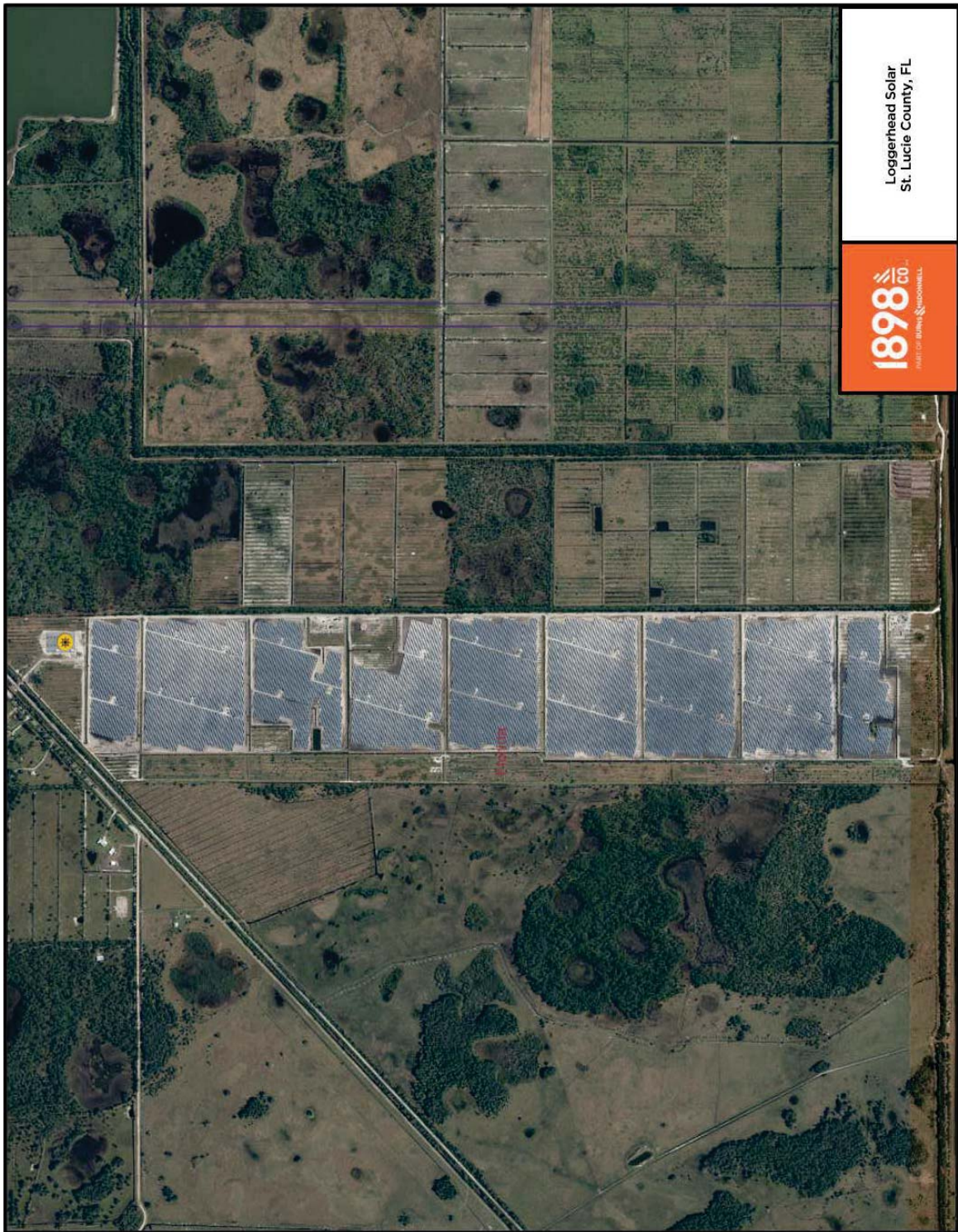


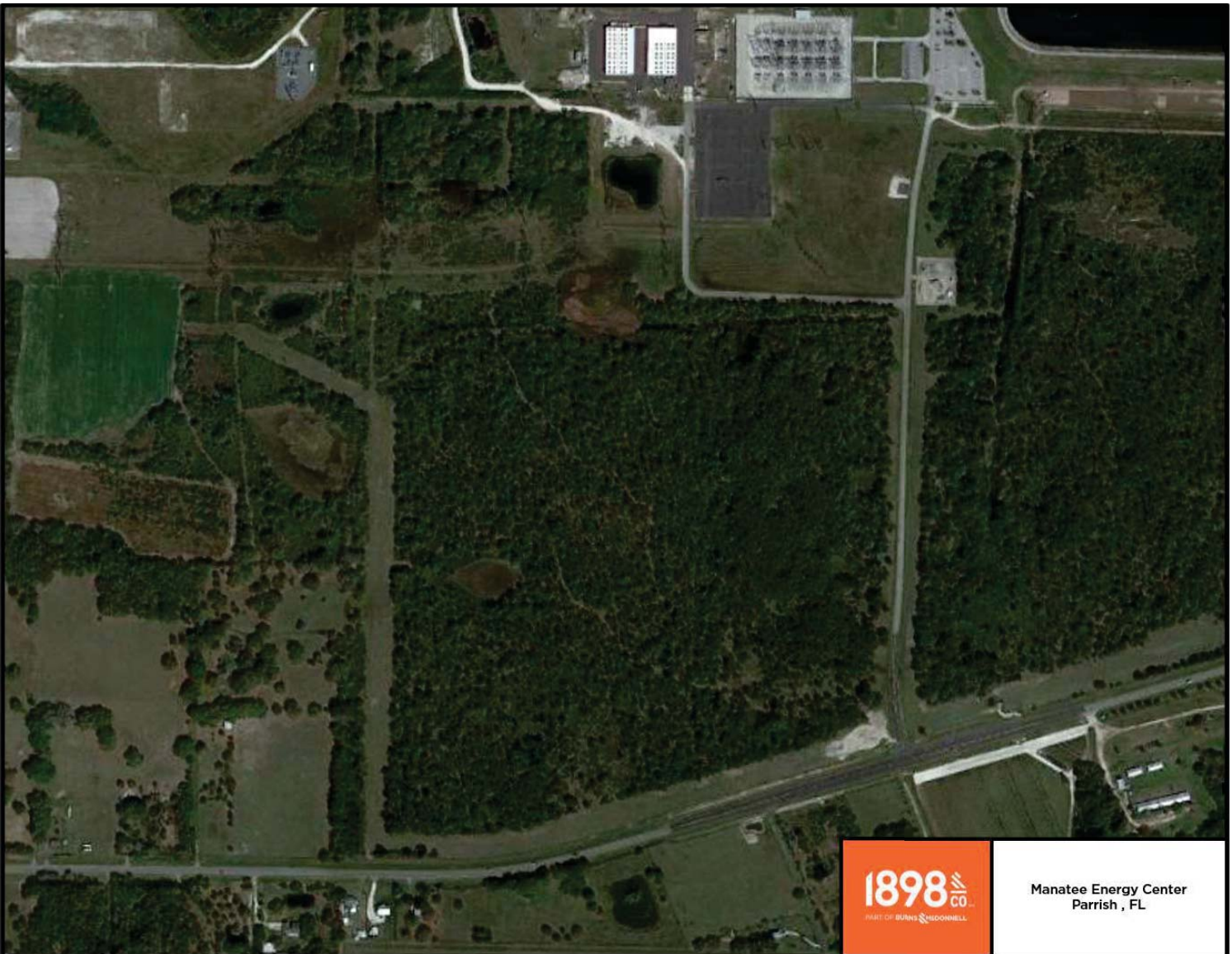


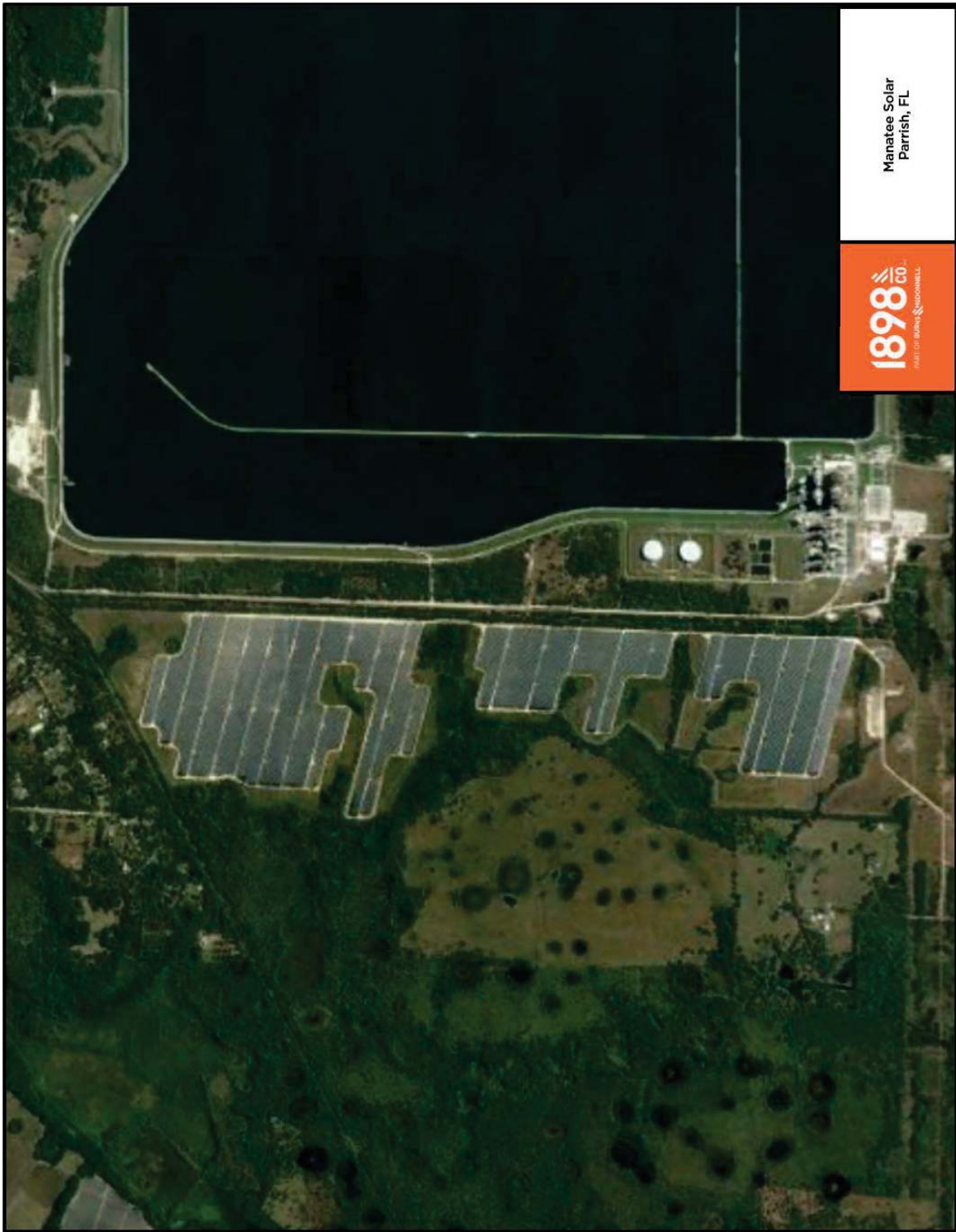


1898
FORT LAUDERDALE

Lauderdale
Fort Lauderdale, FL



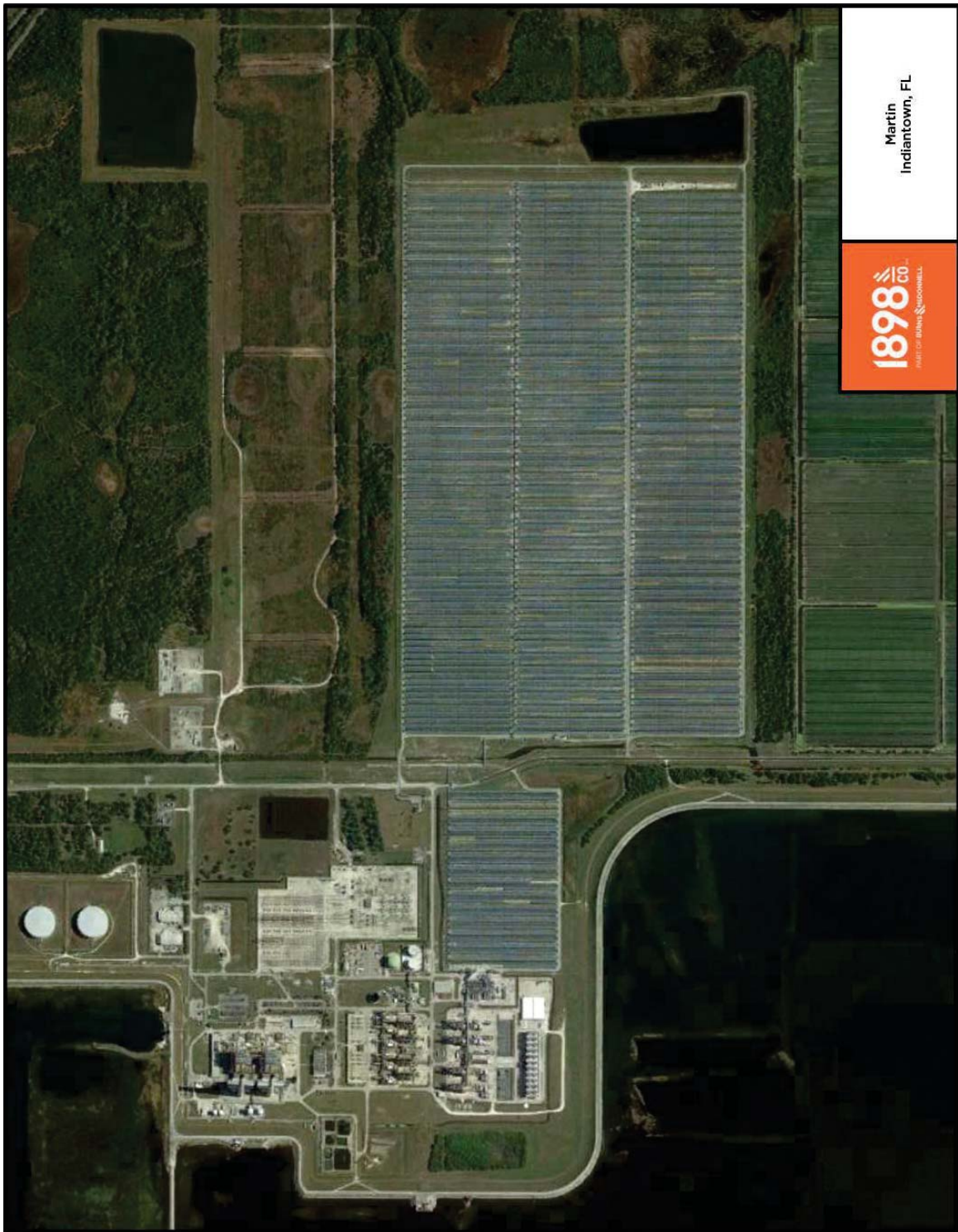






Manatee Power Plant
Parrish, FL

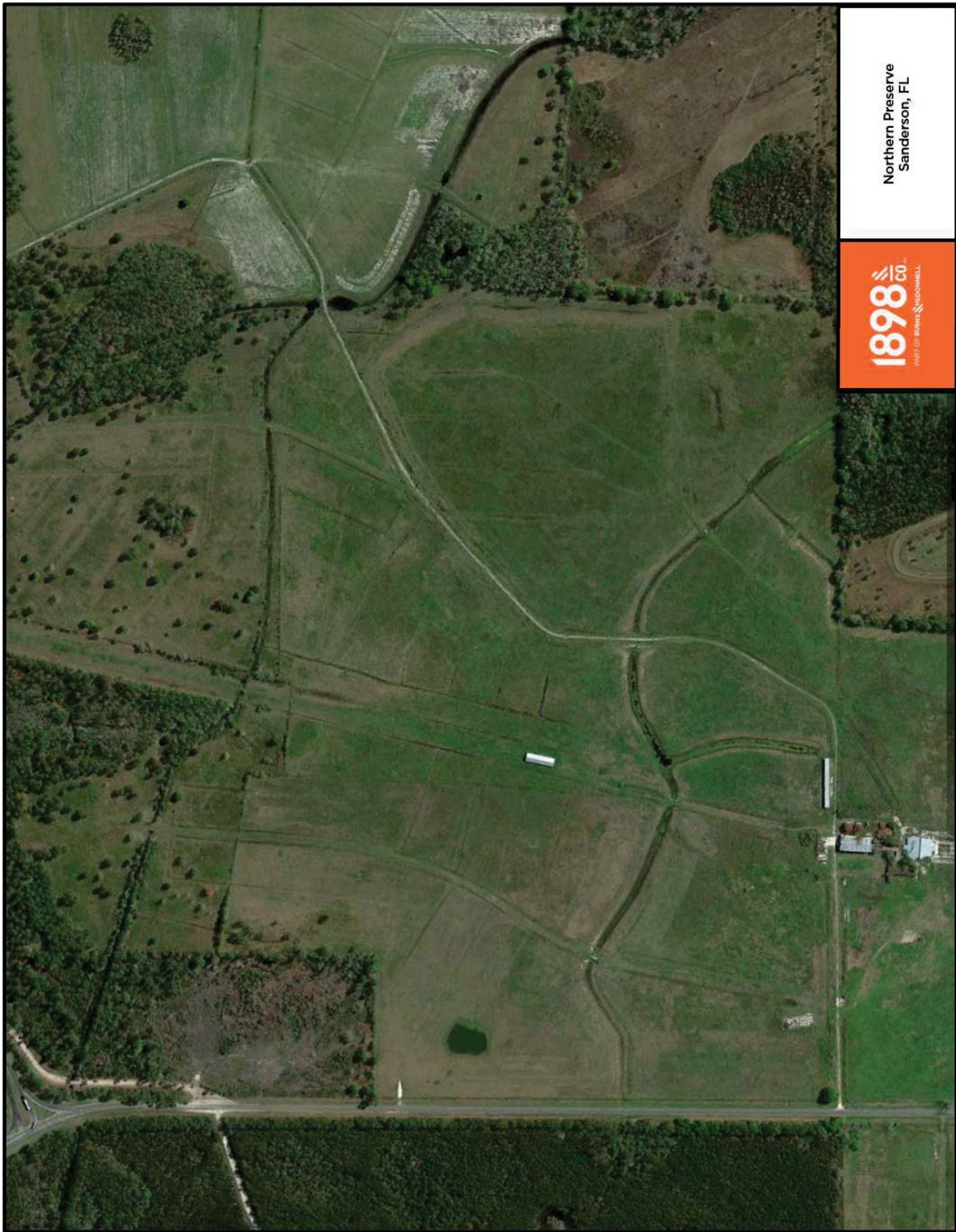
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YEAR OF BIRTH & GROWTH

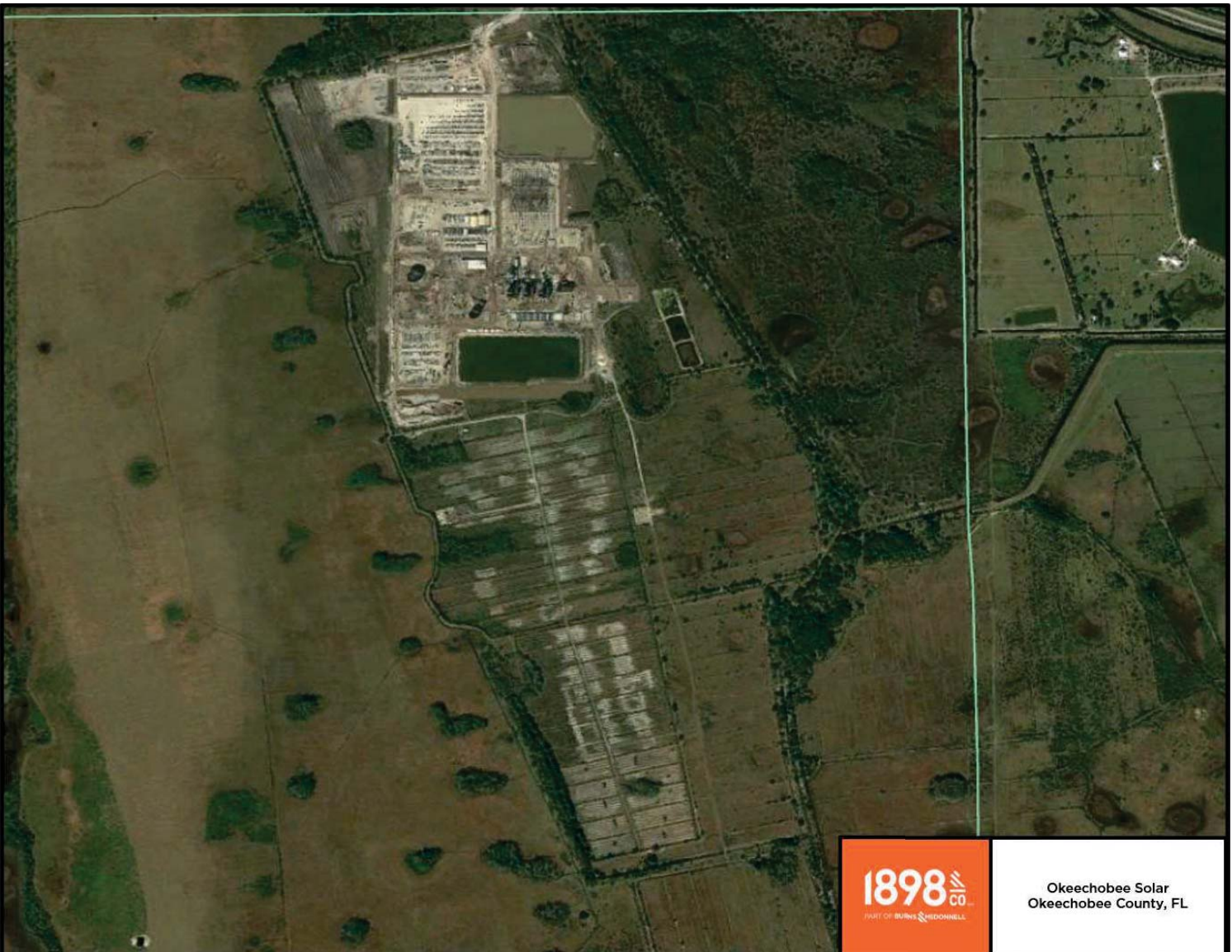


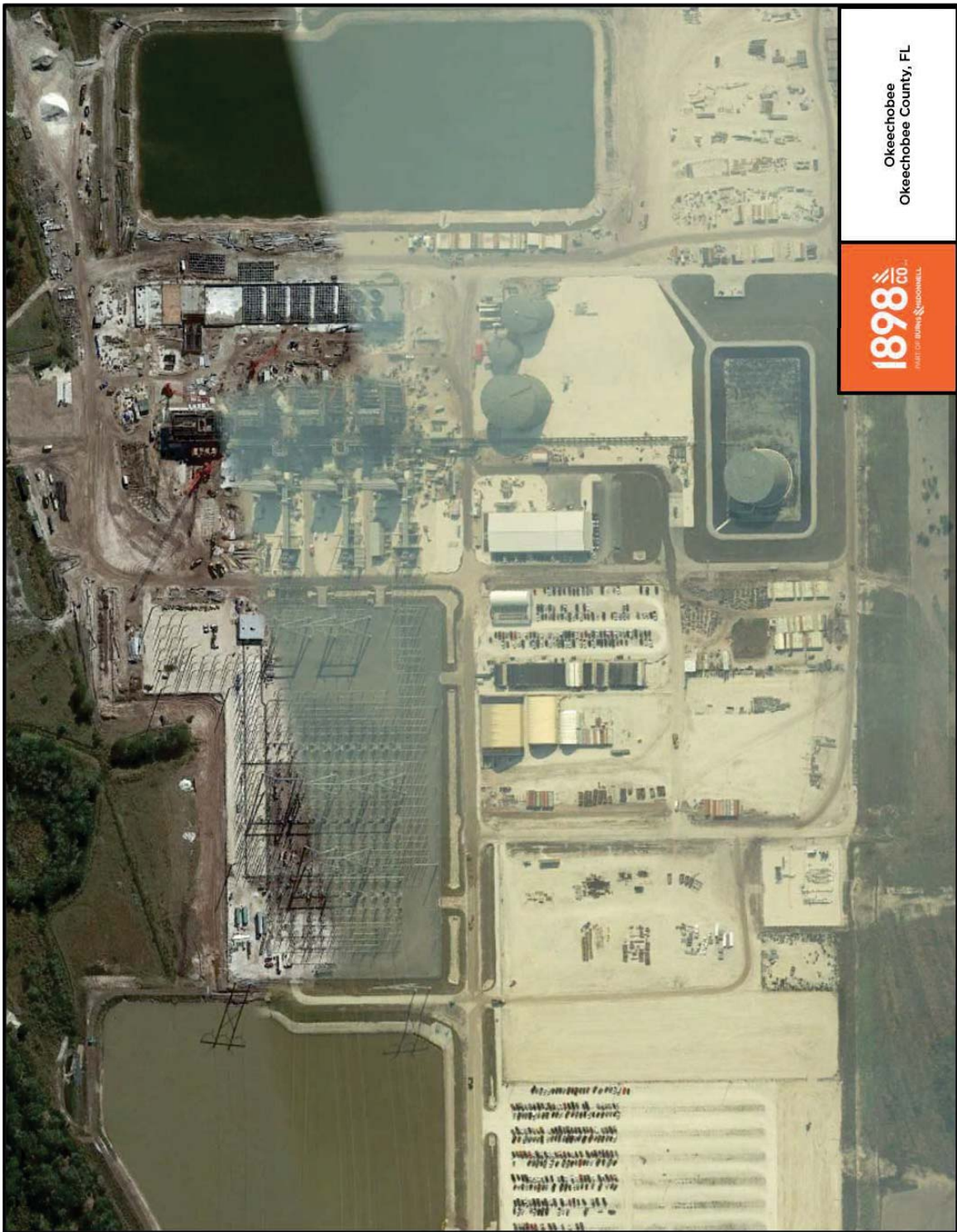


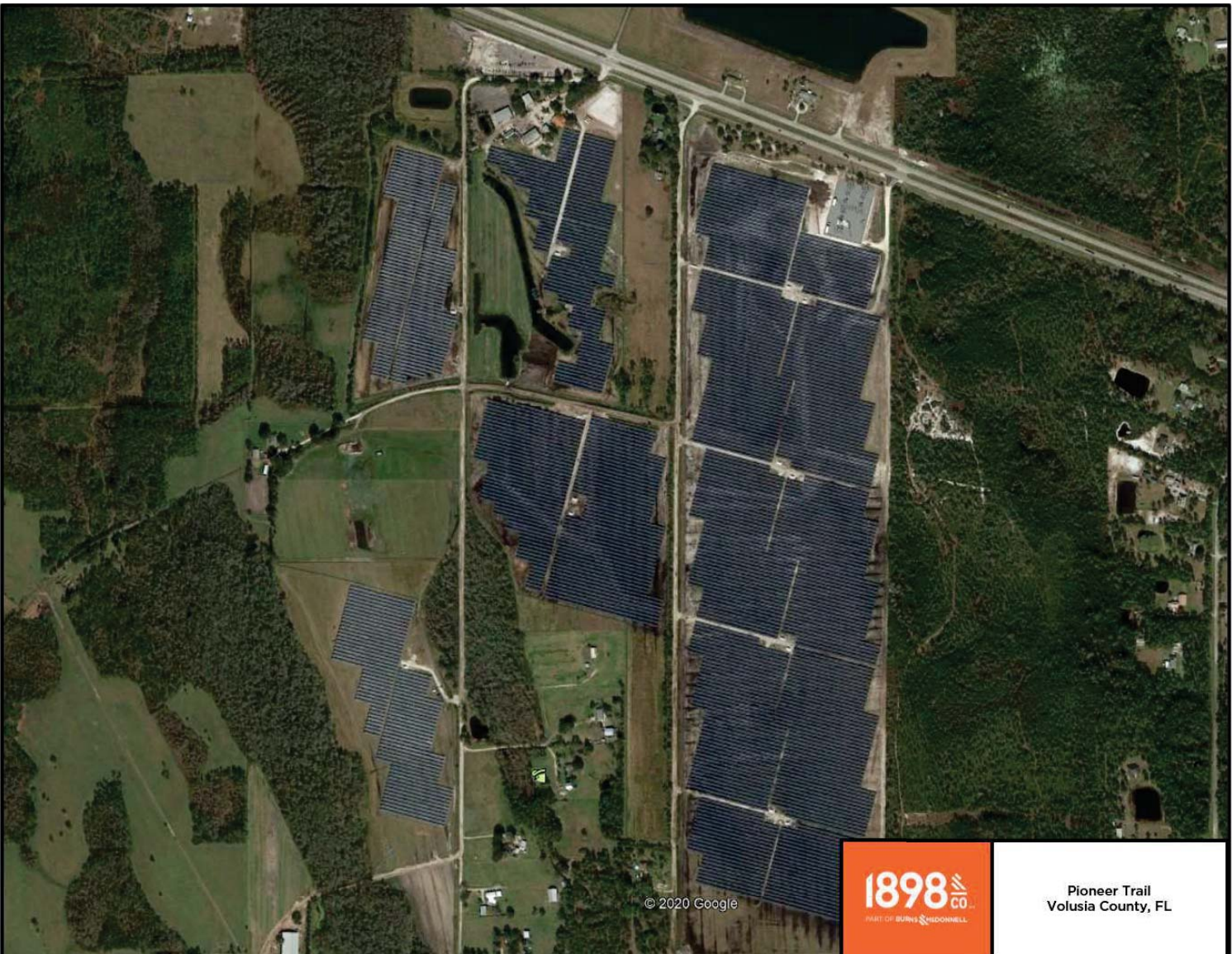
Miami Dade Solar
Miami, FL

1898 
PART OF BURNING & BOWEN

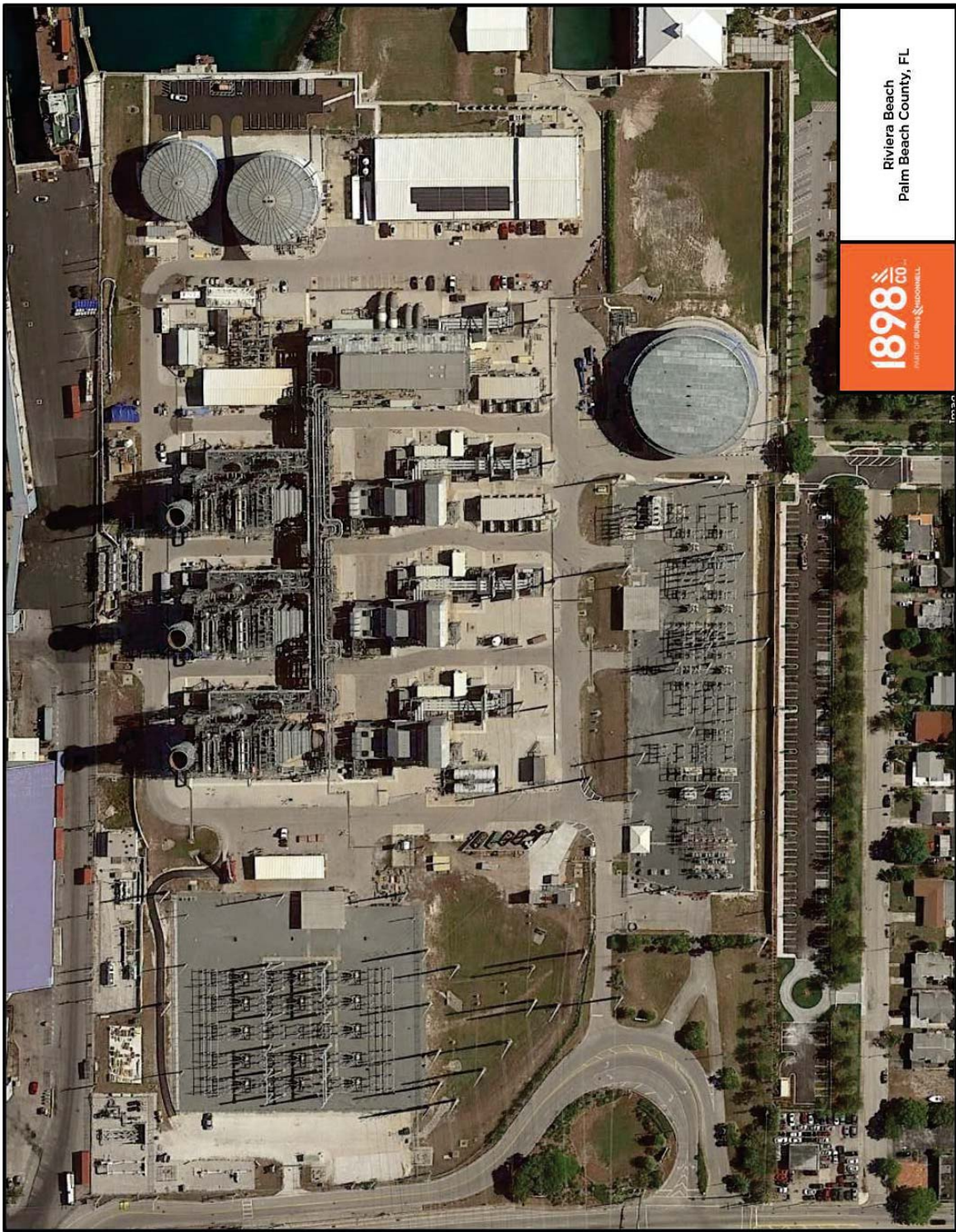


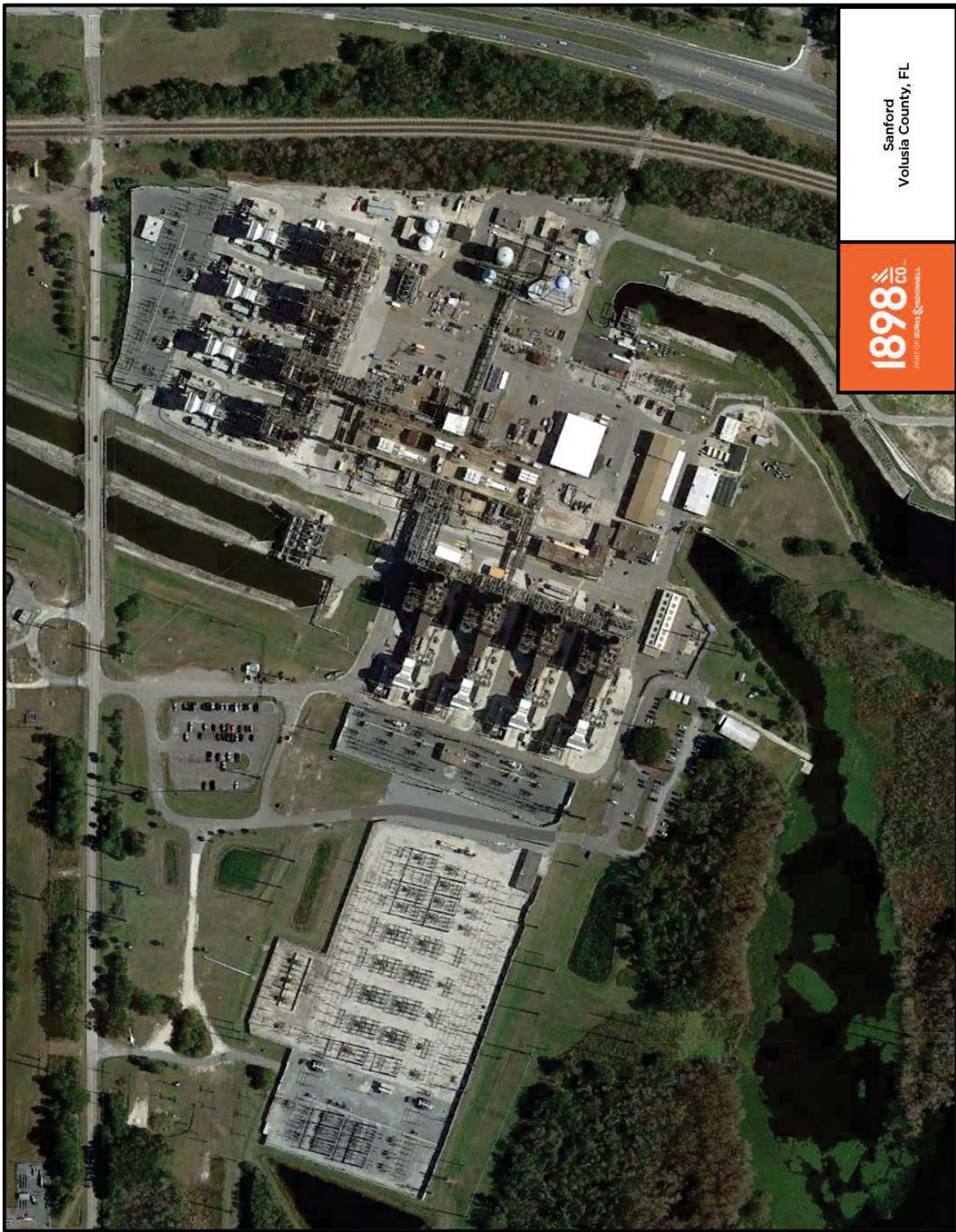
















1898 
PART OF BURNS & MCDONNELL

Southfork Solar
Manatee County, FL



1898 CO.
PART OF BURNS & MCDONNELL

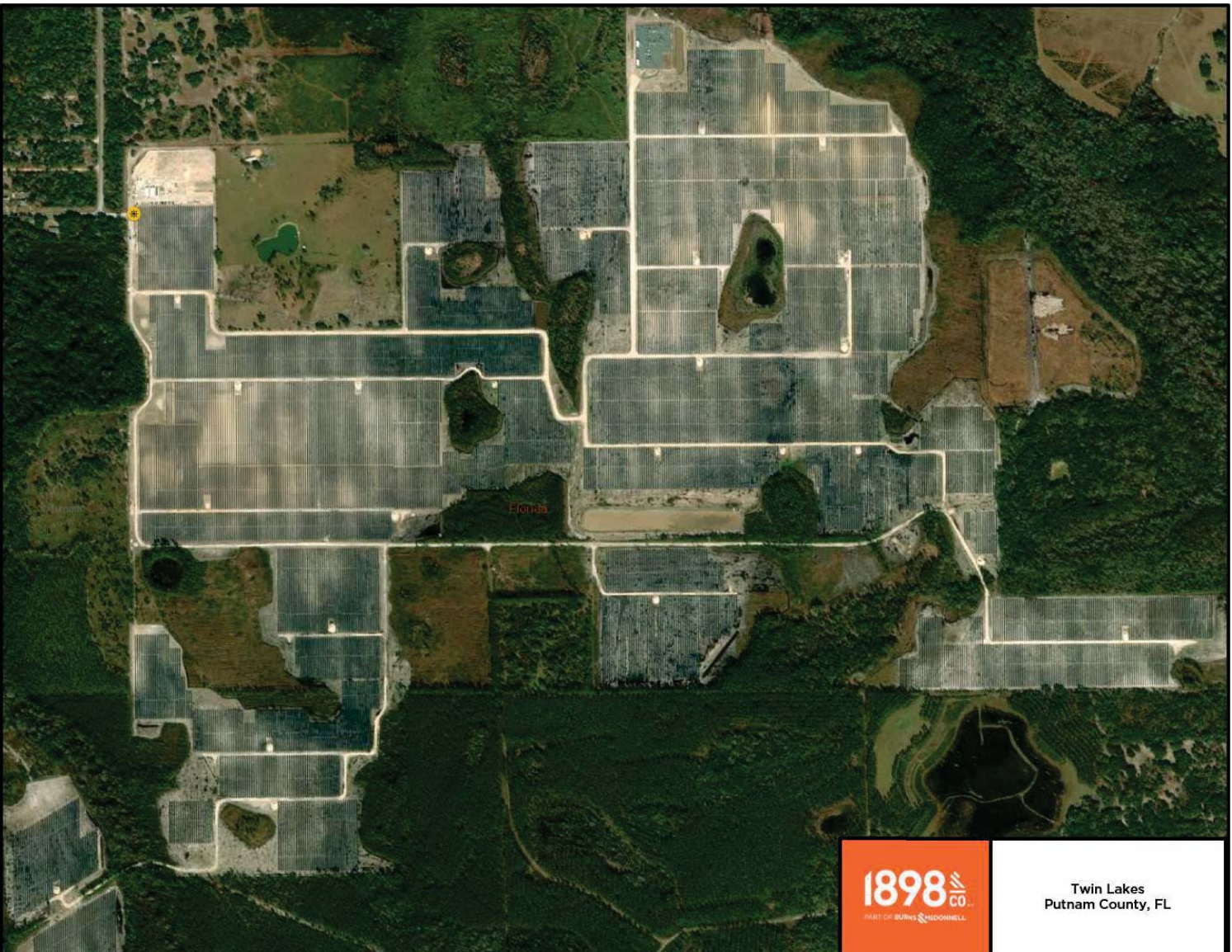
Sunshine Gateway
Lake City, FL





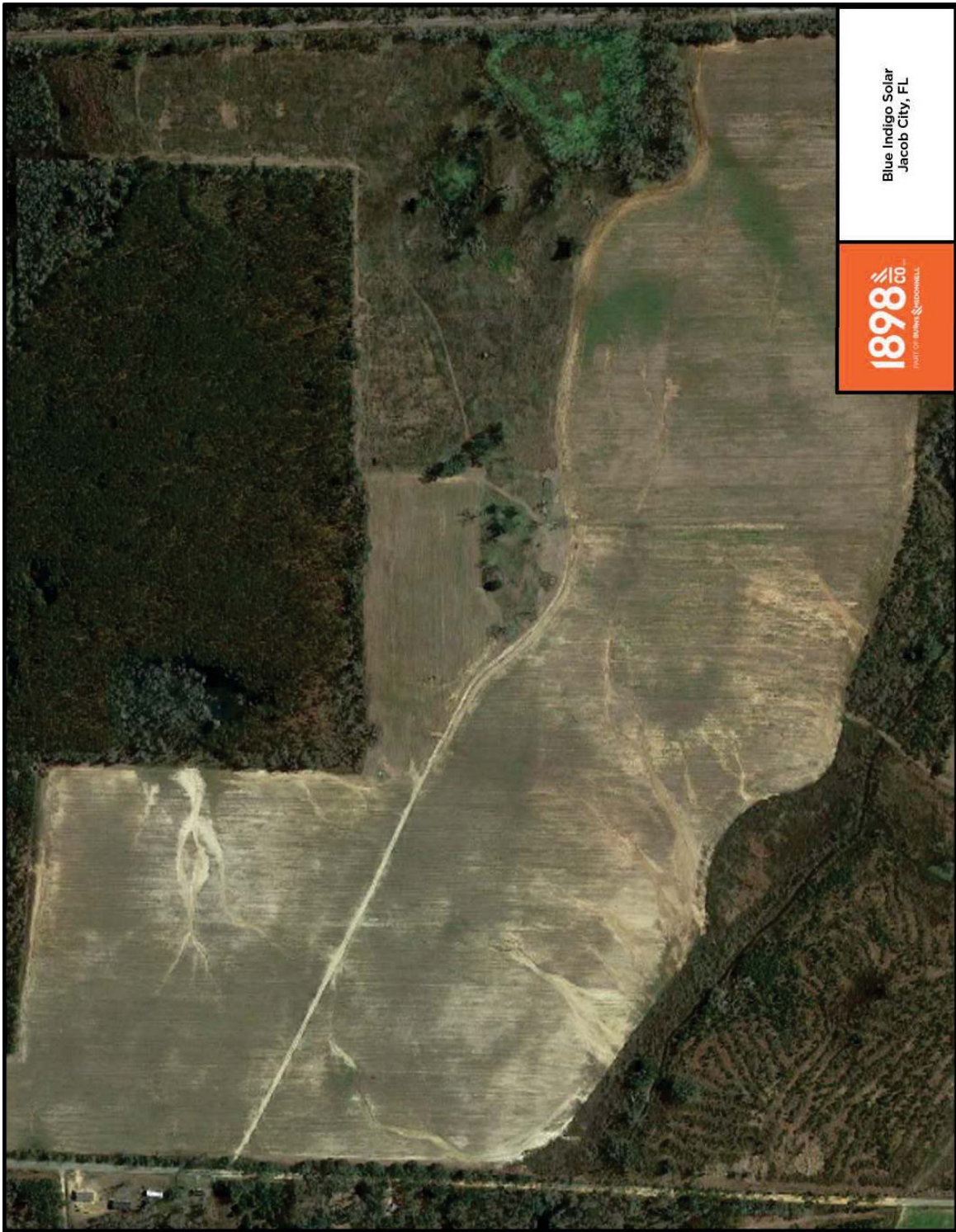
Turkey Point
Miami-Dade County, FL

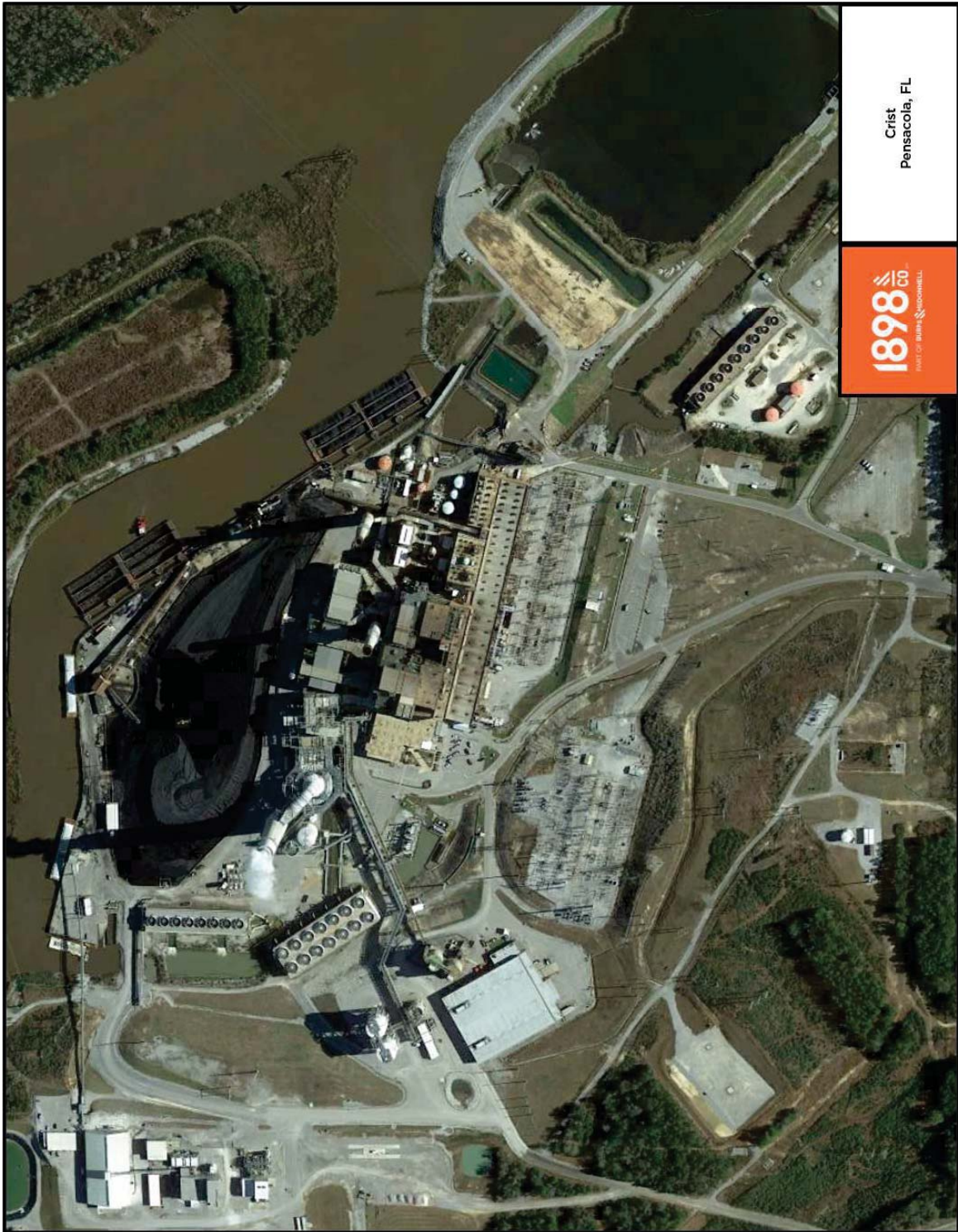
1898
BURN & DOWNS





APPENDIX D - GULF SITE AERIALS







1898
BANK OF AMERICA

Daniel
Moss Point, MS





EXHIBIT JTK-1
(CORRECTED)
Legislative Format

Florida Power & Light Company

2021 Dismantlement Study

(Corrected)

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2.0 Comparison of Current Accruals and Proposed Accruals (By Site)
3.0 Calculation of Current and Future Jurisdictional Dismantlement Costs (By Unit)
4.0 Escalation Rates Used to Calculate Future Dismantlement Costs
5.1 Annual Accrual Calculation – As of 12/31/2021 (By Unit) <i>Combined</i>
5.2 Annual Accrual Calculation – As of 12/31/2021 (By Unit) <i>Separate Ratemaking</i>
6.0 Future Expenditures by Year
7.0 Dismantlement Cost Analysis Prepared by 1898 & Co.

Section 1

Executive Summary

Section 1 - Executive Summary

FLORIDA POWER & LIGHT COMPANY 2021 DISMANTLEMENT STUDY EXECUTIVE SUMMARY

Florida Power & Light Company (“FPL”) engaged 1898 & Co., a division of Burns & McDonnell (“1898 & Co”) to perform a site-specific generating plant dismantlement cost study for both FPL and Gulf Power (“Gulf”) generating units. 1898 & Co’s study included all of FPL’s and Gulf’s existing plants as well as fossil plants that FPL is projected to place in service through 2022. To adequately cover FPL’s expanding solar facilities, 1898 & Co provided a proxy costs for solar sites that FPL used to estimate dismantlement costs for solar sites projected to go into service between 2021 and 2025. Finally, when available, FPL provided 1898 & Co internal cost estimates in nominal dollars of plants undergoing or soon to undergo dismantlement. The total amount of FPL’s dismantlement costs, including 1898 & Co’s study, solar proxy for the new solar facilities being added 2021-2025 both escalated to 2021 dollars and internal demolition estimates, is **\$1,168.5** million.

Cost Summary

FPL Generation (Study Table 1-3)	\$ 677,692,788
Gulf Generation (Study Table 1-4)	189,966,965
New Solar 2021-2025 (Study Table 1-5)	301,959,158
Inflation ¹	(1,128,715)
Total Costs (2021 Dollars)	<u>\$ 1,168,490,096</u>

¹ Impact of inflation from 2020 to 2021 based on factors in Section 4

FPL’s previous dismantlement study was filed in 2016 and was approved by the Florida Public Service Commission (“FPSC”) in Order No. PSC-16-0560-AS-EI (Docket No. 160021-EI). The current dismantlement study reflects the impact of the updated cost estimates, retirements, additions and acquisitions of several units since the last study. A comparative analysis of the change in the resulting accrual since the previous study is contained in Section 2.

PLANT RETIREMENTS

FPL has retired and dismantled or is in the process of dismantling the following generating units since the 2016 dismantlement study:

<u>Generating Facility</u>	<u>Retirement Date</u>
Cedar Bay (<i>Entire Site</i>)	2016
Fort Myers Gas Turbines ²	2016
Lauderdale Gas Turbines ²	2016
Lauderdale Unit 4	2018

Section 1 - Executive Summary

Lauderdale Unit 5	2018
Indiantown (<i>Entire Site</i>)	2020
Martin Unit 1	2018
Martin Unit 2	2018
Pt. Everglades Gas Turbines	2016
St. Johns River Power Park (<i>Entire Site</i>)	2018
Scholz (<i>Entire Site</i>)	2015
Smith (<i>Entire Site</i>)	2016

² Partial demolition of units

FPL also plans to retire the following units and begin dismantlement in 2022:

<u>Generating Facility</u>	<u>Retirement Date</u>
Manatee Unit 1	Q1/2022
Manatee Unit 2	Q1/2022

Note: FPL also plans to retire Scherer Unit 4 in early 2022 but does not plan to begin significant dismantlement activities until retirement of Scherer Unit 3 in 2047.

In addition, FPL has continued its coal ash closure activities at certain facilities, including Scherer, Crist (West landfill) and Daniel. Additional ash related closure costs at Plant Smith, Scholz and the Crist landfill (Northeast) are being recovered as regulatory assets in the Environmental Cost Recovery Clause and have been excluded from this dismantlement study.

PLANT ADDITIONS

When compared to the 2016 Dismantlement Study, FPL has added or will add by 2025 the following generating units (with actual or estimated in service dates):

In Service 2018

- Barefoot Bay Solar
- Blue Cypress Solar
- Coral Farm Solar
- Hammock Solar
- Horizon Solar
- Indian River Solar
- Loggerhead Solar
- Wildflower Solar

In Service 2019

- Interstate Solar
- Miami-Dade Solar
- Pioneer Trail Solar
- Sunshine Gateway Solar

Section 1 - Executive Summary

In Service 2020

- Babcock Preserve Solar
- Blue Heron Solar
- Cattle Ranch Solar
- Echo River Solar
- Egret Solar
- Hibiscus Solar
- Lakeside Solar
- Magnolia Springs Solar
- Nassau Solar
- Northern Preserve Solar
- Okeechobee Solar
- Southfork Solar
- Sweetbay Solar
- Trailside Solar
- Twin Lakes Solar
- Union Springs Solar
- Blue Indigo Solar

In Service 2021

- Manatee Energy Storage
- Crist Unit 8 Combustion Turbine (December)
- Proposed Solar 74.5MW (FPL) X 8 sites
- Proposed Solar 74.5MW (GULF) X 2 sites

In Service 2022

- Dania Beach Clean Energy Center
- Proposed Solar 74.5MW (FPL) X 6 sites

In Service 2023 through 2025

- | | |
|--|------|
| • Proposed Solar 74.5MW (FPL) X 10 sites | 2023 |
| • Proposed Solar 74.5MW (FPL) X 10 sites | 2024 |
| • Proposed Solar 74.5MW (FPL) X 7 sites | 2025 |

RETIREMENT DATES

The estimated retirements dates contained in the current dismantlement study are based on the retirement dates estimated in the 2021 depreciation study prepared by FPL witness Ned Allis of Gannett Fleming, which has also been filed in this docket.

ESCALATION RATES

The future cost of dismantlement is forecast by analyzing the individual cost categories from 1898 & Co.'s cost study as described above. The 2020 cost of each category is divided into components of labor, material and equipment, disposal and salvage. These components are escalated by the estimated inflationary rates for compensation per hour, Producer Price Index (Intermediate Material), Gross Domestic Product (Implicit Price Deflator) and Metal and Metal Products. Section 4.0 contains a schedule of the applicable escalation rates for each category. FPL used the same data vendor, Global Insight, to obtain the inflation forecast as was used in the previous study. Global Insight, a division of IHS Markit, is an economics organization and considered a leading provider of economic data and analytics.

Section 1 - Executive Summary

The cost estimate obtained by applying Global Insight rates yields the future cost of dismantlement using currently available technologies and procedures, as shown in Section 5. 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 the prior dismantlement estimates.

CONTINGENCY ALLOWANCE

The overall contingency allowance of 20% used by the Company in its prior study and approved in Order No. PSC-16-0560-AS-EI (Docket No. 160021-EI) was decreased, at FPL's direction, to 15% for fossil generation and 10% for solar generation in the 2021 study, to align with FPL's current expectations.

CONCLUSION

Found within section 5.1 of this report, the annual dismantlement accrual for FPL consolidated (including Gulf) is \$51.9 million, based on total dismantlement cost in 2021 dollars of \$1,168.5 million. FPL requests that the annual accrual be effective January 1, 2022.

The Company has also calculated a dismantlement accrual for each of FPL and Gulf on a standalone basis in section 5.2 of this report. The annual dismantlement accrual for FPL on a standalone basis is \$41.7 million and the annual dismantlement accrual for Gulf on a standalone basis is \$11.5 million. All accrual calculations included in this report have been performed in accordance with FPSC Rule 25-6.04364.

Section 2

*Comparison of Current Accruals and Proposed Accruals
(By Site)*

Section 2

Comparison of Current Accruals and Proposed Accruals

Plant Site	Currently Approved Annual Accrual ³	Proposed Annual Accrual Effective 1/1/2022	Increase / (Decrease) in Dismantlement Accrual
Combined Solar Generation			
Babcock Preserve Solar ¹	-	364,328	364,328
Babcock Ranch Solar	380,369	400,861	20,492
Barefoot Bay Solar ¹	-	404,910	404,910
Blue Cypress Solar ¹	-	374,292	374,292
Blue Heron Solar ¹	-	363,424	363,424
Blue Indigo Solar ¹	-	302,660	302,660
Cattle Ranch Solar ¹	-	286,572	286,572
Citrus Solar	380,369	391,002	10,633
Coral Farm Solar ¹	-	374,113	374,113
DeSoto Solar (Solar Energy Ctr)	146,241	77,099	(69,142)
Echo River Solar ¹	-	310,997	310,997
Egret Solar ¹	-	392,720	392,720
Hammock Solar ¹	-	373,334	373,334
Hibiscus Solar ¹	-	298,295	298,295
Horizon Solar ¹	-	422,447	422,447
Indian River Solar ¹	-	438,024	438,024
Interstate Solar ¹	-	322,550	322,550
Lakeside Solar ¹	-	392,720	392,720
Loggerhead Solar ¹	-	383,413	383,413
Magnolia Springs Solar ¹	-	392,720	392,720
Manatee Solar	380,369	416,725	36,356
Martin ISCC (Solar)	594,662	612,262	17,600
Miami-Dade Solar ¹	-	303,656	303,656
Nassau Solar ¹	-	392,720	392,720
Northern Preserve Solar ¹	-	335,535	335,535
Okeechobee Solar ¹	-	404,008	404,008
Pioneer Trail Solar ¹	-	398,210	398,210
Proposed Solar 2021 ¹	-	3,851,334	3,851,334
Proposed Solar 2022 ¹	-	2,349,136	2,349,136
Proposed Solar 2023 ¹	-	2,934,345	2,934,345
Proposed Solar 2024 ¹	-	1,952,635	1,952,635
Proposed Solar 2025 ¹	-	681,405	681,405
Southfork Solar ¹	-	287,043	287,043
Space Coast Solar	52,699	18,488	(34,211)
Sunshine Gateway Solar ¹	-	409,933	409,933
Sweetbay Solar ¹	-	265,427	265,427
Trailside Solar ¹	-	392,720	392,720
Twin Lakes Solar ¹	-	329,403	329,403
Union Springs Solar ¹	-	392,720	392,720
Wildflower Solar ¹	-	380,012	380,012
Total	\$ 1,934,708	\$ 24,174,202	\$ 22,239,494

Section 2

Comparison of Current Accruals and Proposed Accruals

Plant Site	Currently Approved Annual Accrual ³	Proposed Annual Accrual Effective 1/1/2022	Increase / (Decrease) in Dismantlement Accrual
FPL Fossil Generation			
Cape Canaveral	826,866	708,418	(118,449)
Cedar Bay ²	1,130,063	-	(1,130,063)
Dania Beach ¹	-	282,033	282,033
Ft. Myers ²	1,488,098	1,561,701	73,603
Indiantown ^{1,2}	-	-	-
Lauderdale ²	2,261,757	541,150	(1,720,608)
Manatee	3,125,649	973,083	(2,152,567)
Manatee Energy Storage ¹	-	1,235,375	1,235,375
Martin ²	3,614,148	1,977,650	(1,636,498)
Okeechobee	312,960	1,044,571	731,611
Port Everglades ²	1,058,639	491,773	(566,866)
Riviera	695,313	350,734	(344,579)
Sanford	1,020,440	1,224,088	203,648
Scherer	2,317,556	1,531,769	(785,788)
Scherer - Unit 4 (Coal Combustion Residuals)	-	8,275,345	8,275,345
St. Johns River ²	958,937	-	(958,937)
Turkey Point	3,258,891	474,580	(2,784,311)
West County	2,177,193	1,509,320	(667,873)
Total	\$ 24,246,510	\$ 22,181,588	\$ (2,064,922)

Section 2

Comparison of Current Accruals and Proposed Accruals

Plant Site	Currently Approved Annual Accrual ⁴	Proposed Annual Accrual Effective 1/1/2022	Increase / (Decrease) in Dismantlement Accrual
Gulf Fossil Generation			
Crist	307,876	1,487,736	1,179,860
Crist Unit 8 ¹	-	76,675	76,675
Daniel	317,179	787,184	470,005
Pace/Pea Ridge Cogen	-	2,080	2,080
Perdido Landfill	-	20,252	20,252
Scherer	-	475,585	475,585
Scherer - Unit 3 (Coal Combustion Residuals)	33,273	2,709,319	2,676,046
Scholz ²	-	-	-
Smith ²	-	-	-
Total	\$ 658,328	\$ 5,558,831	\$ 4,900,503
Grand Total Accrual	\$ 26,839,546	\$ 51,914,620	\$ 25,075,074 [A]
[A] Total increase in dismantlement accrual			\$ 25,075,074
Less accrual currently recoverable through the Environmental Cost Recovery Clause			1,965,239 ⁵
Increase in base rate dismantlement accrual			\$ 23,109,835 ⁶
Total dismantlement accrual for new or proposed units since last Dismantlement Study			\$ 23,851,847

Notes:

¹ New or proposed units since 2016 Dismantlement Study

² Unit has been partially or fully dismantled since 2016 Dismantlement Study - See Executive Summary

³ FPL Accrual Approved by Order No. PSC-16-0560-AS-EI (Docket No. 160021-EI)

⁴ Gulf Power Accrual Approved by Order No. PSC-17-0178-S-EI (Docket No. 160170-EI)

⁵ Does not include \$8.3 million related coal ash pond closure accrual that FPL is proposing to transfer to the Environmental Cost Recovery Clause

⁶ After-tax amount of \$17.3 million is reflected as a Per Book Company Adjustment to Net Operating Income for both the 2022 Test Year and 2023 Subsequent Year.

Section 3

*Calculation of Current and Future Jurisdictional Dismantlement Costs
(By Unit)*

Section 3

Calculation of Current and Future Jurisdictional Dismantlement Costs

2022 Jurisdictional Factor: 95.54214%

	Jurisdictional	
	Dismantlement Cost in 2021 Dollars	Dismantlement Cost in Future Dollars
<u>Cape Canaveral</u>		
Cape Canaveral CC Common	\$ 7,559,034	\$ 18,533,651
Cape Canaveral CC Unit 5	5,782,068	18,596,298
<u>Crist</u>		
Crist Ash Landfill (West)	16,746,637	16,746,637
Crist Coal Handling	1,939,733	2,221,807
Crist Common	23,315,370	80,482,965
Crist Unit 4	2,516,186	2,679,288
Crist Unit 5	2,518,436	2,881,217
Crist Unit 6	7,102,376	11,383,768
Crist Unit 7	8,025,436	15,063,416
Crist Unit 8A,B,C,D (CT) ¹	1,293,106	7,896,585
<u>Dania Beach</u>		
Dania Beach Common ¹	3,017,089	10,417,948
Dania Beach Unit 7 ¹	2,523,688	13,563,271
<u>Daniel</u>		
Daniel Ash Pond ³	19,237,400	19,237,400
Daniel Coal Handling ³	2,274,520	4,744,718
Daniel Common ³	4,862,636	10,046,109
Daniel Unit 1 ³	2,787,485	6,734,784
Daniel Unit 2 ³	2,792,475	6,745,976
<u>Ft. Myers</u>		
Ft. Myers Common	16,065,755	29,035,287
Ft. Myers GT (Blackstart)	35,841	506,488
Ft. Myers Unit 2	5,261,149	13,906,704
Ft. Myers Unit 3 (A, B, C & D)	2,384,028	8,251,731
<u>Indiantown</u>		
Indiantown Common ^{1,2}	22,500,000	22,500,000
<u>Lauderdale</u>		
Ft. Lauderdale Common	9,443,360	27,104,230
Ft. Lauderdale GT (Blackstart)	112,908	602,918
Ft. Lauderdale Unit 6 (Peaker)	1,050,663	5,933,404
<u>Manatee</u>		
Manatee Common	12,871,892	23,734,833
Manatee Unit 1	34,650,000	34,650,000
Manatee Unit 2	34,650,000	34,650,000
Manatee Unit 3	2,925,995	8,596,069
<u>Manatee Energy Storage</u>		
Manatee Energy Storage ¹	17,076,373	32,487,641
<u>Martin</u>		
Martin Common	28,389,847	53,460,482
Martin ISCC (Solar)	9,525,664	20,899,594
Martin Unit 1 ²	9,250,000	9,250,000
Martin Unit 2 ²	9,250,000	9,250,000
Martin Unit 3	820,186	1,765,627
Martin Unit 4	855,797	1,796,348
Martin Unit 8	3,098,681	8,768,267
<u>Okeechobee</u>		
Okeechobee Clean Energy Common	16,522,801	52,331,718
Okeechobee Clean Energy Unit 1	4,691,808	22,460,487
<u>Pace/Pea Ridge Cogen</u>		
Pace/Pea Ridge Cogen Common	45,983	51,191
Pace/Pea Ridge Cogen Unit 1	3,885	1,657
Pace/Pea Ridge Cogen Unit 2	3,885	1,657
Pace/Pea Ridge Cogen Unit 3	3,885	1,657
<u>Perdido Landfill</u>		
Perdido Landfill Units 1-3	322,755	408,961
<u>Port Everglades</u>		
Port Everglades Common	7,007,741	18,186,898
Port Everglades Unit 5	2,517,339	13,475,894
<u>Riviera Beach</u>		
Riviera Beach Common	4,187,447	11,250,436
Riviera Beach Unit 5	(589,453)	7,343,108

Section 3

Calculation of Current and Future Jurisdictional Dismantlement Costs

2022 Jurisdictional Factor:		95.54214%		
	Dismantlement Cost in 2021 Dollars	Dismantlement Cost in Future Dollars	Jurisdictional	
	Dismantlement Cost in 2021 Dollars	Dismantlement Cost in Future Dollars	Dismantlement Cost in 2021 Dollars	Dismantlement Cost in Future Dollars
<u>Sanford</u>				
Sanford Common	7,124,144	13,508,789	6,806,559	12,906,586
Sanford Unit 4	5,082,700	11,769,789	4,856,120	11,245,108
Sanford Unit 5	5,227,622	11,613,368	4,994,582	11,095,660
<u>Scherer</u>				
Scherer Ash Pond (FPL) ³	125,977,608	166,715,255	120,361,700	159,283,318
Scherer Ash Pond (Gulf) ³	41,244,633	54,581,998	39,406,004	52,148,808
Scherer Coal Handling (FPL) ³	833,505	1,978,347	796,349	1,890,155
Scherer Coal Handling (Gulf) ³	272,887	647,704	260,722	618,830
Scherer Common (FPL) ³	9,468,699	20,322,804	9,046,597	19,416,842
Scherer Common (Gulf) ³	3,081,281	6,613,374	2,943,922	6,318,559
Scherer Unit 3 (Gulf) ³	4,598,611	10,645,167	4,393,612	10,170,620
Scherer Unit 4 (FPL) ³	15,384,473	35,209,886	14,698,654	33,640,278
<u>Scholz</u>				
Scholz Common ²	22,226,024	22,226,024	21,235,219	21,235,219
<u>Smith</u>				
Smith Common ²	17,404,273	17,404,273	16,628,414	16,628,414
<u>Solar</u>				
Babcock Preserve Solar ¹	6,435,096	16,368,947	6,148,228	15,639,242
Babcock Ranch Solar	6,495,540	14,329,583	6,205,978	13,690,789
Barefoot Bay Solar ¹	6,918,224	16,150,670	6,609,819	15,430,695
Blue Cypress Solar ¹	6,431,737	14,846,403	6,145,019	14,184,571
Blue Heron Solar ¹	6,458,742	16,225,773	6,170,820	15,502,451
Blue Indigo Solar ¹	5,109,597	14,252,859	4,881,818	13,617,486
Cattle Ranch Solar ¹	5,022,745	12,978,060	4,798,837	12,399,516
Citrus Solar	6,347,309	13,953,359	6,064,355	13,331,337
Coral Farm Solar ¹	6,433,822	14,827,787	6,147,011	14,166,785
DeSoto Solar (Solar Energy Ctr)	1,628,169	2,959,501	1,555,587	2,827,570
Echo River Solar ¹	5,483,350	13,998,308	5,238,910	13,374,283
Egret Solar ¹	7,034,483	17,393,937	6,720,896	16,618,539
Hammock Solar ¹	6,378,054	14,892,731	6,093,729	14,228,834
Hibiscus Solar ¹	5,296,830	13,329,447	5,060,705	12,735,238
Horizon Solar ¹	7,195,907	16,900,404	6,875,123	16,147,007
Indian River Solar ¹	7,523,871	17,381,217	7,188,467	16,606,386
Interstate Solar ¹	5,603,001	13,669,949	5,353,227	13,060,562
Lakeside Solar ¹	7,034,483	17,393,937	6,720,896	16,618,539
Loggerhead Solar ¹	6,529,705	15,341,852	6,238,619	14,657,933
Magnolia Springs Solar ¹	7,034,483	17,393,937	6,720,896	16,618,539
Manatee Solar	6,759,240	14,882,918	6,457,923	14,219,458
Miami-Dade Solar ¹	5,244,173	12,944,605	5,010,395	12,367,552
Nassau Solar ¹	7,034,483	17,393,937	6,720,896	16,618,539
Northern Preserve Solar ¹	5,928,396	15,070,380	5,664,116	14,398,563
Okeechobee Solar ¹	7,298,294	17,740,723	6,972,947	16,949,866
Pioneer Trail Solar ¹	6,916,460	16,878,512	6,608,134	16,126,091
Proposed Solar 2021 ¹	70,344,832	179,874,645	67,208,956	171,856,080
Proposed Solar 2022 ¹	42,206,899	111,613,105	40,325,374	106,637,546
Proposed Solar 2023 ¹	70,344,832	192,388,720	67,208,956	183,812,296
Proposed Solar 2024 ¹	70,344,832	198,983,336	67,208,956	190,112,932
Proposed Solar 2025 ¹	49,241,383	144,069,828	47,046,269	137,647,393
Southfork Solar ¹	5,095,346	12,830,977	4,868,202	12,258,990
Space Coast Solar	336,062	752,654	321,081	719,101
Sunshine Gateway Solar ¹	7,156,786	17,286,311	6,837,746	16,515,711
Sweetbay Solar ¹	4,594,344	12,176,910	4,389,534	11,634,080
Trailside Solar ¹	7,034,483	17,393,937	6,720,896	16,618,539
Twin Lakes Solar ¹	5,842,354	14,737,175	5,581,910	14,080,212
Union Springs Solar ¹	7,034,483	17,393,937	6,720,896	16,618,539
Wildflower Solar ¹	6,489,431	15,165,318	6,200,141	14,489,269

Section 3

Calculation of Current and Future Jurisdictional Dismantlement Costs

2022 Jurisdictional Factor:		95.54214%	
	Dismantlement Cost in 2021 Dollars	Dismantlement Cost in Future Dollars	
<u>Turkey Point</u>			
Turkey Point Common	3,962,350	7,984,682	3,785,714
Turkey Point Sync Condenser 1	808,897	4,138,202	772,837
Turkey Point Sync Condenser 2	808,897	4,138,202	772,837
Turkey Point Unit 5	1,817,878	8,024,082	1,736,840
<u>WCEC</u>			
West County Common	10,978,713	27,164,479	10,489,297
West County Unit 1	5,104,915	13,854,023	4,877,345
West County Unit 2	5,104,915	13,854,023	4,877,345
West County Unit 3	5,104,915	14,927,569	4,877,345
Grand Total	1,168,490,096	2,512,127,752	1,116,400,414
			2,400,140,550

Notes:

¹ New or proposed unit(s) since 2016 Dismantlement Study

² Unit was partially dismantled or fully dismantled since 2016 Dismantlement Study as a result of a repowering or final retirement - See Executive Summary

³ Net of Ownership

Section 3

Calculation of Current and Future Jurisdictional Dismantlement Costs

2023 Jurisdictional Factor: 95.51852%

	Dismantlement Cost in 2021 Dollars	Dismantlement Cost in Future Dollars	Jurisdictional	
	Dismantlement Cost in 2021 Dollars	Dismantlement Cost in Future Dollars	Dismantlement Cost in 2021 Dollars	Dismantlement Cost in Future Dollars
<u>Cape Canaveral</u>				
Cape Canaveral CC Common	\$ 7,559,034	\$ 18,533,651	\$ 7,220,278	\$ 17,703,070
Cape Canaveral CC Unit 5	5,782,068	18,596,298	5,522,946	17,762,910
<u>Crist</u>				
Crist Ash Landfill (West)	16,746,637	16,746,637	15,996,141	15,996,141
Crist Coal Handling	1,939,733	2,221,807	1,852,805	2,122,238
Crist Common	23,315,370	80,482,965	22,270,497	76,876,141
Crist Unit 4	2,516,186	2,679,288	2,403,424	2,559,217
Crist Unit 5	2,518,436	2,881,217	2,405,573	2,752,096
Crist Unit 6	7,102,376	11,383,768	6,784,085	10,873,607
Crist Unit 7	8,025,436	15,063,416	7,665,778	14,388,352
Crist Unit 8A,B,C,D (CT) ¹	1,293,106	7,896,585	1,235,156	7,542,702
<u>Dania Beach</u>				
Dania Beach Common ¹	3,017,089	10,417,948	2,881,879	9,951,070
Dania Beach Unit 7 ¹	2,523,688	13,563,271	2,410,589	12,955,436
<u>Daniel</u>				
Daniel Ash Pond ³	19,237,400	19,237,400	18,375,281	18,375,281
Daniel Coal Handling ³	2,274,520	4,744,718	2,172,588	4,532,085
Daniel Common ³	4,862,636	10,046,109	4,644,718	9,595,895
Daniel Unit 1 ³	2,787,485	6,734,784	2,662,564	6,432,967
Daniel Unit 2 ³	2,792,475	6,745,976	2,667,331	6,443,657
<u>Ft. Myers</u>				
Ft. Myers Common	16,065,755	29,035,287	15,345,772	27,734,078
Ft. Myers GT (Blackstart)	35,841	506,488	34,235	483,790
Ft. Myers Unit 2	5,261,149	13,906,704	5,025,372	13,283,478
Ft. Myers Unit 3 (A, B, C & D)	2,384,028	8,251,731	2,277,189	7,881,932
<u>Indiantown</u>				
Indiantown Common ¹⁽²⁾	22,500,000	22,500,000	21,491,668	21,491,668
<u>Lauderdale</u>				
Ft. Lauderdale Common	9,443,360	27,104,230	9,020,158	25,889,560
Ft. Lauderdale GT (Blackstart)	112,908	602,918	107,848	575,899
Ft. Lauderdale Unit 6 (Peaker)	1,050,663	5,933,404	1,003,578	5,667,500
<u>Manatee</u>				
Manatee Common	12,871,892	23,734,833	12,295,041	22,671,162
Manatee Unit 1	34,650,000	34,650,000	33,097,169	33,097,169
Manatee Unit 2	34,650,000	34,650,000	33,097,169	33,097,169
Manatee Unit 3	2,925,995	8,596,069	2,794,867	8,210,839
<u>Manatee Energy Storage</u>				
Manatee Energy Storage ¹	17,076,373	32,487,641	16,311,100	31,031,716
<u>Martin</u>				
Martin Common	28,389,847	53,460,482	27,117,563	51,064,663
Martin ISCC (Solar)	9,525,664	20,899,594	9,098,773	19,962,983
Martin Unit 1 ²	9,250,000	9,250,000	8,835,464	8,835,464
Martin Unit 2 ²	9,250,000	9,250,000	8,835,464	8,835,464
Martin Unit 3	820,186	1,765,627	783,429	1,686,501
Martin Unit 4	855,797	1,796,348	817,444	1,715,845
Martin Unit 8	3,098,681	8,768,267	2,959,814	8,375,319
<u>Okeechobee</u>				
Okeechobee Clean Energy Common	16,522,801	52,331,718	15,782,336	49,986,485
Okeechobee Clean Energy Unit 1	4,691,808	22,460,487	4,481,546	21,453,926
<u>Pace/Pea Ridge Cogen</u>				
Pace/Pea Ridge Cogen Common	45,983	51,191	43,923	48,897
Pace/Pea Ridge Cogen Unit 1	3,885	1,657	3,711	1,583
Pace/Pea Ridge Cogen Unit 2	3,885	1,657	3,711	1,583
Pace/Pea Ridge Cogen Unit 3	3,885	1,657	3,711	1,583
<u>Perdido Landfill</u>				
Perdido Landfill Units 1-3	322,755	408,961	308,290	390,634
<u>Port Everglades</u>				
Port Everglades Common	7,007,741	18,186,898	6,693,691	17,371,857
Port Everglades Unit 5	2,517,339	13,475,894	2,404,525	12,871,975
<u>Riviera Beach</u>				
Riviera Beach Common	4,187,447	11,250,436	3,999,788	10,746,251
Riviera Beach Unit 5	(589,453)	7,343,108	(563,037)	7,014,028

Section 3

Calculation of Current and Future Jurisdictional Dismantlement Costs

2023 Jurisdictional Factor: 95.51852%

	Dismantlement Cost in 2021 Dollars	Dismantlement Cost in Future Dollars	Jurisdictional	
	Dismantlement Cost in 2021 Dollars	Dismantlement Cost in Future Dollars	Dismantlement Cost in 2021 Dollars	Dismantlement Cost in Future Dollars
<u>Sanford</u>				
Sanford Common	7,124,144	13,508,789	6,804,877	12,903,396
Sanford Unit 4	5,082,700	11,769,789	4,854,920	11,242,329
Sanford Unit 5	5,227,622	11,613,368	4,993,347	11,092,917
<u>Scherer</u>				
Scherer Ash Pond (FPL) ³	125,977,608	166,715,255	120,331,953	159,243,952
Scherer Ash Pond (Gulf) ³	41,244,633	54,581,998	39,396,265	52,135,919
Scherer Coal Handling (FPL) ³	833,505	1,978,347	796,152	1,889,688
Scherer Coal Handling (Gulf) ³	272,887	647,704	260,657	618,677
Scherer Common (FPL) ³	9,468,699	20,322,804	9,044,361	19,412,043
Scherer Common (Gulf) ³	3,081,281	6,613,374	2,943,195	6,316,998
Scherer Unit 3 (Gulf) ³	4,598,611	10,645,167	4,392,526	10,168,106
Scherer Unit 4 (FPL) ³	15,384,473	35,209,886	14,695,022	33,631,964
<u>Scholz</u>				
Scholz Common ²	22,226,024	22,226,024	21,229,971	21,229,971
<u>Smith</u>				
Smith Common ²	17,404,273	17,404,273	16,624,305	16,624,305
<u>Solar</u>				
Babcock Preserve Solar ¹	6,435,096	16,368,947	6,146,709	15,635,376
Babcock Ranch Solar	6,495,540	14,329,583	6,204,444	13,687,406
Barefoot Bay Solar ¹	6,918,224	16,150,670	6,608,185	15,426,882
Blue Cypress Solar ¹	6,431,737	14,846,403	6,143,501	14,181,065
Blue Heron Solar ¹	6,458,742	16,225,773	6,169,295	15,498,619
Blue Indigo Solar ¹	5,109,597	14,252,859	4,880,612	13,614,121
Cattle Ranch Solar ¹	5,022,745	12,978,060	4,797,651	12,396,452
Citrus Solar	6,347,309	13,953,359	6,062,856	13,328,042
Coral Farm Solar ¹	6,433,822	14,827,787	6,145,492	14,163,284
DeSoto Solar (Solar Energy Ctr)	1,628,169	2,959,501	1,555,203	2,826,871
Echo River Solar ¹	5,483,350	13,998,308	5,237,615	13,370,977
Egret Solar ¹	7,034,483	17,393,937	6,719,235	16,614,432
Hammock Solar ¹	6,378,054	14,892,731	6,092,223	14,225,317
Hibiscus Solar ¹	5,296,830	13,329,447	5,059,454	12,732,091
Horizon Solar ¹	7,195,907	16,900,404	6,873,424	16,143,016
Indian River Solar ¹	7,523,871	17,381,217	7,186,691	16,602,282
Interstate Solar ¹	5,603,001	13,669,949	5,351,904	13,057,334
Lakeside Solar ¹	7,034,483	17,393,937	6,719,235	16,614,432
Loggerhead Solar ¹	6,529,705	15,341,852	6,237,078	14,654,311
Magnolia Springs Solar ¹	7,034,483	17,393,937	6,719,235	16,614,432
Manatee Solar	6,759,240	14,882,918	6,456,326	14,215,944
Miami-Dade Solar ¹	5,244,173	12,944,605	5,009,157	12,364,496
Nassau Solar ¹	7,034,483	17,393,937	6,719,235	16,614,432
Northern Preserve Solar ¹	5,928,396	15,070,380	5,662,717	14,395,004
Okeechobee Solar ¹	7,298,294	17,740,723	6,971,223	16,945,677
Pioneer Trail Solar ¹	6,916,460	16,878,512	6,606,501	16,122,106
Proposed Solar 2021 ¹	70,344,832	179,874,645	67,192,346	171,813,607
Proposed Solar 2022 ¹	42,206,899	111,613,105	40,315,408	106,611,191
Proposed Solar 2023 ¹	70,344,832	192,388,720	67,192,346	183,766,867
Proposed Solar 2024 ¹	70,344,832	198,983,336	67,192,346	190,065,947
Proposed Solar 2025 ¹	49,241,383	144,069,828	47,034,642	137,613,374
Southfork Solar ¹	5,095,346	12,830,977	4,866,999	12,255,960
Space Coast Solar	336,062	752,654	321,002	718,924
Sunshine Gateway Solar ¹	7,156,786	17,286,311	6,836,056	16,511,629
Sweetbay Solar ¹	4,594,344	12,176,910	4,388,450	11,631,204
Trailside Solar ¹	7,034,483	17,393,937	6,719,235	16,614,432
Twin Lakes Solar ¹	5,842,354	14,737,175	5,580,530	14,076,732
Union Springs Solar ¹	7,034,483	17,393,937	6,719,235	16,614,432
Wildflower Solar ¹	6,489,431	15,165,318	6,198,609	14,485,688

Section 3

Calculation of Current and Future Jurisdictional Dismantlement Costs

2023 Jurisdictional Factor:		95.51852%	
	Dismantlement Cost in 2021 Dollars	Dismantlement Cost in Future Dollars	
<u>Turkey Point</u>			
Turkey Point Common	3,962,350	7,984,682	3,784,778
Turkey Point Sync Condenser 1	808,897	4,138,202	772,646
Turkey Point Sync Condenser 2	808,897	4,138,202	772,646
Turkey Point Unit 5	1,817,878	8,024,082	1,736,410
<u>WCEC</u>			
West County Common	10,978,713	27,164,479	10,486,704
West County Unit 1	5,104,915	13,854,023	4,876,140
West County Unit 2	5,104,915	13,854,023	4,876,140
West County Unit 3	5,104,915	14,927,569	4,876,140
Grand Total	1,168,490,096	2,512,127,752	1,116,124,501
			2,399,547,367

Notes:

¹ New or proposed unit(s) since 2016 Dismantlement Study

² Unit was partially dismantled or fully dismantled since 2016 Dismantlement Study as a result of a repowering or final retirement - See Executive Summary

³ Net of Ownership

Section 4

Escalation Rates Used to Calculate Future Dismantlement Costs

Section 4

Escalation Rates Used to Calculate Future Dismantlement Costs

INFLATION FORECAST

The U.S. Economy

GLOBAL INSIGHT

30 Year Outlook: (August 2020)

YEAR	PCJWSSNF Compensation per Hour (Non-Farm)		PCWPISOP2000 Producer Price Index (Intermediate Materials)		PCJPGDP GDP Deflator (Implicit)		PCWPI10 METAL & METAL PRODUCTS	
	ANNUAL RATE OF CHANGE	COMPOUNDED MULTIPLIER FROM 2020	ANNUAL RATE OF CHANGE	COMPOUNDED MULTIPLIER FROM 2020	ANNUAL RATE OF CHANGE	COMPOUNDED MULTIPLIER FROM 2020	ANNUAL RATE OF CHANGE	COMPOUNDED MULTIPLIER FROM 2020
2020	5.9%	1.000	-4.1%	1.000	0.9%	1.000	-0.3%	1.000
2021	0.5%	1.005	2.3%	1.023	1.1%	1.011	4.8%	1.048
2022	1.8%	1.023	2.5%	1.049	1.2%	1.024	2.9%	1.079
2023	2.2%	1.046	1.7%	1.067	1.5%	1.039	3.0%	1.112
2024	2.7%	1.074	1.8%	1.086	1.8%	1.058	3.0%	1.146
2025	3.3%	1.110	1.4%	1.102	2.1%	1.080	1.7%	1.164
2026	3.7%	1.151	1.3%	1.115	2.3%	1.105	1.0%	1.176
2027	4.0%	1.196	1.2%	1.128	2.4%	1.132	1.0%	1.188
2028	4.1%	1.245	1.1%	1.141	2.5%	1.160	0.9%	1.198
2029	4.1%	1.296	0.9%	1.152	2.4%	1.188	0.6%	1.205
2030	4.1%	1.349	0.8%	1.161	2.4%	1.217	0.6%	1.213
2031	4.0%	1.403	0.8%	1.170	2.3%	1.245	0.9%	1.223
2032	4.0%	1.459	1.1%	1.183	2.3%	1.273	1.4%	1.240
2033	4.0%	1.517	0.9%	1.194	2.2%	1.302	1.2%	1.255
2034	4.0%	1.577	1.0%	1.206	2.2%	1.330	1.2%	1.271
2035	4.0%	1.640	1.1%	1.220	2.2%	1.359	1.4%	1.289
2036	3.9%	1.704	1.1%	1.233	2.1%	1.388	1.6%	1.309
2037	3.9%	1.771	1.4%	1.250	2.1%	1.418	1.8%	1.333
2038	3.9%	1.840	1.5%	1.269	2.1%	1.448	1.9%	1.359
2039	3.9%	1.912	1.3%	1.285	2.1%	1.479	1.7%	1.383
2040	3.9%	1.986	1.4%	1.303	2.1%	1.511	1.7%	1.406
2041	3.9%	2.063	1.4%	1.321	2.2%	1.543	1.6%	1.428
2042	3.9%	2.143	1.4%	1.339	2.2%	1.577	1.5%	1.449
2043	3.9%	2.225	1.3%	1.357	2.2%	1.611	1.4%	1.469
2044	3.8%	2.311	1.4%	1.376	2.2%	1.646	1.4%	1.489
2045	3.8%	2.399	1.5%	1.396	2.2%	1.683	1.4%	1.510
2046	3.8%	2.490	1.5%	1.417	2.2%	1.720	1.4%	1.531
2047	3.8%	2.584	1.5%	1.439	2.2%	1.759	1.5%	1.554
2048	3.8%	2.682	1.6%	1.462	2.3%	1.798	1.6%	1.578
2049	3.8%	2.784	1.7%	1.486	2.3%	1.839	1.6%	1.604
2050	3.8%	2.889	1.7%	1.512	2.3%	1.881	1.7%	1.631
2051	3.8%	2.998	1.7%	1.538	2.3%	1.924	1.7%	1.659
2052	3.8%	3.111	1.7%	1.565	2.3%	1.968	1.7%	1.686
2053	3.8%	3.228	1.7%	1.592	2.3%	2.014	1.7%	1.715
2054	3.8%	3.350	1.7%	1.620	2.3%	2.060	1.7%	1.744
2055	3.8%	3.476	1.7%	1.648	2.3%	2.107	1.7%	1.773
2056	3.8%	3.608	1.7%	1.677	2.3%	2.155	1.7%	1.803
2057	3.8%	3.744	1.7%	1.706	2.3%	2.205	1.7%	1.833
2058	3.8%	3.885	1.7%	1.735	2.3%	2.255	1.7%	1.864
2059	3.8%	4.032	1.7%	1.766	2.3%	2.307	1.7%	1.895
2060	3.8%	4.184	1.7%	1.796	2.3%	2.360	1.7%	1.927
2061	3.8%	4.342	1.7%	1.827	2.3%	2.414	1.7%	1.960
2062	3.8%	4.505	1.7%	1.859	2.3%	2.469	1.7%	1.993
2063	3.8%	4.675	1.7%	1.892	2.3%	2.526	1.7%	2.026
2064	3.8%	4.852	1.7%	1.924	2.3%	2.584	1.7%	2.060
2065	3.8%	5.035	1.7%	1.958	2.3%	2.643	1.7%	2.095
2066	3.8%	5.225	1.7%	1.992	2.3%	2.703	1.7%	2.130
2067	3.8%	5.422	1.7%	2.027	2.3%	2.765	1.7%	2.166
2068	3.8%	5.627	1.7%	2.062	2.3%	2.829	1.7%	2.203
2069	3.8%	5.839	1.7%	2.098	2.3%	2.894	1.7%	2.240
2070	3.8%	6.060	1.7%	2.134	2.3%	2.960	1.7%	2.277

Section 5.1

*Annual Accrual Calculation – As of 12/31/2021
(By Unit) COMBINED*

Section 5.1

Annual Accrual Calculation - Combined

		Year		Future Cost			Difference		Annual Accrual					
Unit	Dismantlement Cost in 2021 Dollars	Economic Recovery Year	Recovery Period As of 1/1/2022	1st Yr Expense (Future \$)	2nd Yr Expense (Future \$)	Total Cost (Future \$)	Adj Reserve as of 12/31/2021	Amount To Accrue	2022	2023	2024	2025	4 Year Average	Monthly Accrual
Cape Canaveral														
Cape Canaveral CC Common	\$ 7,559,034	2053	32	\$ 5,440,675	\$ 13,092,977	\$ 18,533,651	\$ -	\$ 18,533,651	\$ 362,832	\$ 373,144	\$ 383,750	\$ 394,657	\$ 378,596	\$ 31,550
Cape Canaveral CC Unit 5	5,782,068	2053	32	5,432,526	13,163,773	18,596,298	-	18,596,298	311,987	323,587	335,618	348,096	329,822	27,485
Cedar Bay														
Cedar Bay	-	N/A	0	-	-	-	-	-	-	-	-	-	-	-
Crist														
Crist Ash Landfill (West)	16,746,637	2022	1	5,023,991	11,722,646	16,746,637	16,746,637	-	-	-	-	-	-	-
Crist Coal Handling	1,939,733	2026	5	653,111	1,568,697	2,221,807	2,056,001	165,807	31,385	32,249	33,137	34,049	32,705	2,725
Crist Common	23,315,370	2062	41	23,596,641	56,886,324	80,482,965	-	80,482,965	1,007,021	1,037,915	1,069,758	1,102,577	1,054,318	87,860
Crist Unit 4	2,516,186	2024	3	787,459	1,891,829	2,679,288	2,555,629	123,659	40,360	41,214	42,086	-	30,915	2,576
Crist Unit 5	2,518,436	2026	5	841,687	2,039,529	2,881,217	2,659,585	221,632	41,973	43,118	44,294	45,503	43,722	3,644
Crist Unit 6	7,102,376	2035	14	3,333,555	8,050,213	11,383,768	8,931,880	2,451,889	139,396	144,173	149,114	154,224	146,727	12,227
Crist Unit 7	8,025,436	2038	17	4,401,933	10,661,483	15,063,416	11,123,753	3,939,663	169,512	175,908	182,545	189,433	179,350	14,946
Crist Unit 8A,B,C,D (CT) ¹	1,293,106	2062	40	2,300,529	5,596,056	7,896,585	-	7,896,585	71,554	74,865	78,329	81,953	76,675	6,390
Dania Beach														
Dania Beach Common ¹	3,017,089	2062	40	3,054,321	7,363,628	10,417,948	-	10,417,948	133,637	137,842	142,180	146,653	140,078	11,673
Dania Beach Unit 7 ¹	2,523,688	2062	40	3,955,746	9,607,525	13,563,271	-	13,563,271	133,132	138,848	144,810	151,028	141,955	11,830
Daniel														
Daniel Ash Pond ³	19,237,400	N/A	0	-	-	19,237,400	19,237,400	-	-	-	-	-	-	-
Daniel Coal Handling ³	2,274,520	2046	25	1,392,379	3,352,339	4,744,718	-	4,744,718	130,399	134,291	138,299	142,427	136,354	11,363
Daniel Common ³	4,862,636	2046	25	2,948,821	7,097,288	10,046,109	-	10,046,109	277,541	285,714	294,128	302,790	290,043	24,170
Daniel Unit 1 ³	2,787,485	2046	25	1,968,042	4,766,743	6,734,784	-	6,734,784	170,813	176,948	183,303	189,887	180,238	15,020
Daniel Unit 2 ³	2,792,475	2046	25	1,971,308	4,774,668	6,745,976	-	6,745,976	171,109	177,254	183,619	190,213	180,549	15,046
Ft. Myers														
Ft. Myers Common	16,065,755	2043	22	8,535,608	20,499,679	29,035,287	-	29,035,287	980,677	1,007,416	1,034,884	1,063,102	1,021,520	85,127
Ft. Myers GT (Blackstart)	35,841	2056	35	146,424	360,064	506,488	-	506,488	3,032	3,270	3,527	3,804	3,408	284
Ft. Myers Unit 2	5,261,149	2043	22	4,038,467	9,868,237	13,906,704	-	13,906,704	382,292	399,561	417,610	436,475	408,985	34,082
Ft. Myers Unit 3 (A, B, C & D)	2,384,028	2056	35	2,412,114	5,839,617	8,251,731	-	8,251,731	121,071	125,443	129,973	134,666	127,788	10,649
Indiantown														
Indiantown Common ^{1,2}	22,500,000	N/A	0	-	-	22,500,000	22,500,000	-	-	-	-	-	-	-
Lauderdale														
Ft. Lauderdale Common	9,443,360	2056	35	7,946,997	19,157,232	27,104,230	-	27,104,230	443,239	456,795	470,765	485,163	463,990	38,666
Ft. Lauderdale GT (Blackstart)	112,908	2056	35	175,341	427,577	602,918	-	602,918	6,811	7,145	7,495	7,863	7,329	611
Ft. Lauderdale Unit 4 ²	-	N/A	0	-	-	-	-	-	-	-	-	-	-	-
Ft. Lauderdale Unit 5 ²	-	N/A	0	-	-	-	-	-	-	-	-	-	-	-
Ft. Lauderdale Unit 6 (Peaker)	1,050,663	2056	35	1,724,684	4,208,719	5,933,404	-	5,933,404	64,738	68,021	71,470	75,094	69,831	5,819
Manatee														
Manatee Common	12,871,892	2045	24	6,981,239	16,753,593	23,734,833	-	23,734,833	726,268	745,023	764,262	783,998	754,887	62,907
Manatee Unit 1	34,650,000	N/A	0	-	-	34,650,000	34,650,000	-	-	-	-	-	-	-
Manatee Unit 2	34,650,000	N/A	0	-	-	34,650,000	34,650,000	-	-	-	-	-	-	-
Manatee Unit 3	2,925,995	2045	24	2,496,741	6,099,328	8,596,069	-	8,596,069	203,726	213,082	222,868	233,104	218,195	18,183
Manatee Energy Storage														
Manatee Energy Storage ¹	17,076,373	2041	20	9,521,878	22,965,763	32,487,641	-	32,487,641	1,176,438	1,214,885	1,254,588	1,295,589	1,235,375	102,948
Martin														
Martin Common	28,389,847	2045	24	15,716,840	37,743,642	53,460,482	-	53,460,482	1,617,712	1,660,940	1,705,324	1,750,894	1,683,718	140,310
Martin ISCC (Solar)	9,525,664	2045	24	6,116,321	14,783,272	20,899,594	-	20,899,594	582,531	601,918	621,950	642,649	612,262	51,022
Martin Unit 1 ²	9,250,000	N/A	0	-	-	9,250,000	9,250,000	0	-	-	-	-	-	-
Martin Unit 2 ²	9,250,000	N/A	0	-	-	9,250,000	9,250,000	(0)	-	-	-	-	-	-
Martin Unit 3	820,186	2034	13	508,237	1,257,390	1,765,627	1,191,798	573,829	30,243	32,081	34,030	36,097	33,113	2,759
Martin Unit 4	855,797	2034	13	517,638	1,278,710	1,796,348	1,212,535	583,813	31,179	33,009	34,946	36,998	34,033	2,836
Martin Unit 8	3,098,681	2045	24	2,548,940	6,219,327	8,768,267	-	8,768,267	212,263	221,665	231,483	241,736	226,787	18,899
Okeechobee														
Okeechobee Clean Energy Common	16,522,801	2059	38	15,342,874	36,988,843	52,331,718	-	52,331,718	743,799	766,710	790,328	814,672	778,877	64,906
Okeechobee Clean Energy Unit 1	4,691,808	2059	38	6,549,129	15,911,358	22,460,487	-	22,460,487	249,502	259,999	270,937	282,335	265,693	22,141
Pace/Pea Ridge Cogen														
Pace/Pea Ridge Cogen Common	45,983	2025	4	15,062	36,129	51,191	43,607	7,584	1,820	1,870	1,921	1,973	1,896	158
Pace/Pea Ridge Cogen Unit 1	3,885	2025	4	(555)	2,212	1,657	1,412	246	82	66	54	43	61	5
Pace/Pea Ridge Cogen Unit 2	3,885	2025	4	(555)	2,212	1,657	1,412	246	82	66	54	43	61	5
Pace/Pea Ridge Cogen Unit 3	3,885	2025	4	(555)	2,212	1,657	1,412	246	82	66	54	43	61	5
Perdido Landfill														
Perdido Landfill Units 1-3	322,755	2029	8	119,784	289,177	408,961	236,767	172,194	19,362	19,944	20,543	21,159	20,252	1,688

Section 5.1

Annual Accrual Calculation - Combined

		Year		Future Cost			Difference		Annual Accrual					
Unit	Dismantlement Cost in 2021 Dollars	Economic Recovery Year	Recovery Period As of 1/1/2022	1st Yr Expense (Future \$)	2nd Yr Expense (Future \$)	Total Cost (Future \$)	Adj Reserve as of 12/31/2021	Amount To Accrue	2022	2023	2024	2025	4 Year Average	Monthly Accrual
Port Everglades														
Port Everglades Common	7,007,741	2056	35	5,340,603	12,846,295	18,186,898	-	18,186,898	314,916	323,615	332,554	341,741	328,207	27,351
Port Everglades GTs ²	-	N/A	0	-	-	-	-	-	-	-	-	-	-	-
Port Everglades Unit 5	2,517,339	2056	35	3,918,934	9,556,960	13,475,894	-	13,475,894	152,000	159,463	167,293	175,507	163,566	13,630
Riviera Beach														
Riviera Beach Common	4,187,447	2054	33	3,299,042	7,951,394	11,250,436	-	11,250,436	202,783	208,948	215,300	221,846	212,219	17,685
Riviera Beach Unit 5	589,453	2054	33	2,103,845	5,239,263	7,343,108	-	7,343,108	132,356	136,379	140,526	144,798	138,515	11,543
Sanford														
Sanford Common	7,124,144	2043	22	3,965,461	9,543,328	13,508,789	-	13,508,789	444,835	457,963	471,478	485,392	464,917	38,743
Sanford Unit 4	5,082,700	2043	22	3,430,898	8,338,891	11,769,789	-	11,769,789	348,047	361,588	375,656	390,271	368,891	30,741
Sanford Unit 5	5,227,622	2042	21	3,385,871	8,227,497	11,613,368	-	11,613,368	368,318	382,587	397,409	412,805	390,280	32,523
Scherer														
Scherer Ash Pond (FPL) ^{3,4}	125,977,608	2066	45	-	-	166,715,255	62,821,861	103,893,394	7,961,927	8,167,307	8,378,000	8,594,146	8,275,345	689,612
Scherer Ash Pond (Gulf) ^{3,4}	41,244,633	2066	45	-	-	54,581,998	20,567,660	34,014,338	2,606,707	2,673,948	2,742,928	2,813,694	2,709,319	225,777
Scherer Coal Handling (FPL) ³	833,509	2047	26	578,971	1,399,376	1,978,347	-	1,978,347	48,689	50,335	52,037	53,796	51,214	4,268
Scherer Coal Handling (Gulf) ³	272,887	2047	26	189,553	458,151	647,704	-	647,704	15,941	16,480	17,037	17,613	16,767	1,397
Scherer Common (FPL) ³	9,468,699	2047	26	5,963,850	14,358,954	20,322,804	-	20,322,804	528,510	544,265	560,490	577,199	552,616	46,051
Scherer Common (Gulf) ³	3,081,281	2047	26	1,940,735	4,672,640	6,613,374	-	6,613,374	171,986	177,113	182,393	187,830	179,831	14,986
Scherer Unit 3 (Gulf) ³	4,598,611	2047	26	3,117,115	7,528,052	10,645,167	-	10,645,167	265,626	274,341	283,342	292,638	278,987	23,249
Scherer Unit 4 (FPL) ³	15,384,473	2047	26	10,313,081	24,896,806	35,209,886	-	35,209,886	884,094	912,701	942,234	972,722	927,938	77,328
Scholz														
Scholz Common ²	22,226,024	N/A	0	-	-	22,226,024	22,226,024	-	-	-	-	-	-	-
St. Johns River														
SJRPP Common ^{1,3}	-	N/A	0	-	-	-	0	(0)	-	-	-	-	-	▾
SJRPP Handling ^{1,3}	-	N/A	0	-	-	-	-	-	-	-	-	-	-	▾
SJRPP Unit 1 ^{1,3}	-	N/A	0	-	-	-	-	-	-	-	-	-	-	▾
SJRPP Unit 2 ^{1,3}	-	N/A	0	-	-	-	-	-	-	-	-	-	-	▾
Smith														
Smith Common ²	17,404,273	N/A	0	-	-	17,404,273	17,404,273	-	-	-	-	-	-	-
Solar														
Babcock Preserve Solar ¹	6,435,096	2050	29	4,793,404	11,575,543	16,368,947	-	16,368,947	346,928	358,279	370,001	382,106	364,328	30,361
Babcock Ranch Solar	6,495,540	2046	25	4,197,771	10,131,811	14,329,583	-	14,329,583	382,037	394,321	407,000	420,087	400,861	33,405
Barfoot Bay Solar ¹	6,918,224	2048	27	4,732,172	11,418,498	16,150,670	-	16,150,670	386,043	398,357	411,064	424,176	404,910	33,742
Blue Cypress Solar ¹	6,431,737	2048	27	4,351,126	10,495,277	14,846,403	-	14,846,403	357,081	368,317	379,907	391,861	374,292	31,191
Blue Heron Solar ¹	6,458,742	2050	29	4,752,692	11,473,081	16,225,773	-	16,225,773	346,295	357,472	369,009	380,918	363,424	30,285
Blue Indigo Solar ¹	5,109,597	2050	29	4,166,186	10,086,673	14,252,859	-	14,252,859	286,795	297,122	307,820	318,904	302,660	25,222
Cattle Ranch Solar ¹	5,022,745	2050	29	3,799,226	9,178,834	12,978,060	-	12,978,060	272,658	281,731	291,106	300,793	286,572	23,881
Citrus Solar	6,347,309	2046	25	4,087,930	9,865,428	13,953,359	-	13,953,359	372,721	384,652	396,964	409,670	391,002	32,583
Coral Farm Solar ¹	6,433,822	2048	27	4,345,965	10,481,822	14,827,787	-	14,827,787	356,943	368,153	379,716	391,641	374,113	31,176
DeSoto Solar (Solar Energy Ctr)	1,628,169	2039	18	866,315	2,093,186	2,959,501	1,183,800	1,775,700	73,303	75,778	78,336	80,980	77,099	6,425
Echo River Solar ¹	5,483,350	2050	29	4,099,041	9,899,267	13,998,308	-	13,998,308	296,087	305,812	315,857	326,231	310,997	25,916
Egret Solar ¹	7,034,483	2050	29	5,096,578	12,297,359	17,393,937	-	17,393,937	374,527	386,403	398,656	411,297	392,720	32,727
Hammock Solar ¹	6,378,054	2048	27	4,363,572	10,529,159	14,892,731	-	14,892,731	355,934	367,291	379,010	391,102	373,334	31,111
Hibiscus Solar ¹	5,296,830	2050	29	3,904,216	9,425,230	13,329,447	-	13,329,447	284,211	293,401	302,888	312,682	298,295	24,858
Horizon Solar ¹	7,195,907	2048	27	4,951,189	11,949,215	16,900,404	-	16,900,404	402,624	415,560	428,911	442,691	422,447	35,204
Indian River Solar ¹	7,523,871	2048	27	5,093,744	12,287,473	17,381,217	-	17,381,217	417,864	431,026	444,602	458,606	438,024	36,502
Interstate Solar ¹	5,603,001	2049	28	4,003,735	9,666,215	13,669,949	-	13,669,949	307,306	317,252	327,520	338,121	322,550	26,879
Lakeside Solar ¹	7,034,483	2050	29	5,096,578	12,297,359	17,393,937	-	17,393,937	374,527	386,403	398,656	411,297	392,720	32,727
Loggerhead Solar ¹	6,529,705	2048	27	4,494,457	10,847,395	15,341,852	-	15,341,852	365,414	377,160	389,283	401,796	383,413	31,951
Magnolia Springs Solar ¹	7,034,483	2050	29	5,096,578	12,297,359	17,393,937	-	17,393,937	374,527	386,403	398,656	411,297	392,720	32,727
Manatee Solar	6,759,240	2046	25	4,360,128	10,522,791	14,882,918	-	14,882,918	397,202	409,942	423,092	436,663	416,725	34,727
Miami-Dade Solar ¹	5,244,173	2049	28	3,790,565	9,154,040	12,944,605	-	12,944,605	289,119	298,601	308,394	318,508	303,656	25,305
Nassau Solar ¹	7,034,483	2050	29	5,096,578	12,297,359	17,393,937	-	17,393,937	374,527	386,403	398,656	411,297	392,720	32,727
Northern Preserve Solar ¹	5,928,396	2050	29	4,413,269	10,657,111	15,070,380	-	15,070,380	319,521	329,967	340,755	351,896	335,535	27,961
Okceehobee Solar ¹	7,298,294	2050	29	5,200,055	12,540,667	17,740,723	-	17,740,723	385,640	397,635	410,002	422,754	404,008	33,667
Pioneer Trail Solar ¹	6,916,460	2049	28	4,943,428	11,935,084	16,878,512	-	16,878,512	379,385	391,667	404,348	417,439	398,210	33,184

Section 5.1

Annual Accrual Calculation - Combined

		Year		Future Cost			Difference		Annual Accrual					
Unit	Dismantlement Cost in 2021 Dollars	Economic Recovery Year	Recovery Period As of 1/1/2022	1st Yr Expense (Future \$)	2nd Yr Expense (Future \$)	Total Cost (Future \$)	Adj Reserve as of 12/31/2021	Amount To Accrue	2022	2023	2024	2025	4 Year Average	Monthly Accrual
Proposed Solar 2021 ¹ - Gulf	14,068,966	2051	30	10,540,594	25,434,335	35,974,929	-	35,974,929	734,494	757,844	781,936	806,793	770,267	64,189
Proposed Solar 2021 ¹ - FPL	56,275,866	2051	30	42,162,375	101,737,341	143,899,716	-	143,899,716	2,937,978	3,031,376	3,127,743	3,227,173	3,081,067	256,756
Proposed Solar 2022 ¹	42,206,899	2052	30	32,701,288	78,911,816	111,613,105	-	111,613,105	2,236,178	2,309,852	2,385,953	2,464,561	2,349,136	195,761
Proposed Solar 2023 ¹	70,344,832	2053	30	56,365,583	136,023,137	192,388,720	-	192,388,720	-	3,782,006	3,910,993	4,044,380	2,934,345	244,529
Proposed Solar 2024 ¹	70,344,832	2054	30	58,295,630	140,687,706	198,983,336	-	198,983,336	-	-	3,837,599	3,972,943	1,952,635	162,720
Proposed Solar 2025 ¹	49,241,383	2055	30	42,206,312	101,863,516	144,069,828	-	144,069,828	-	-	-	2,725,619	681,405	56,784
Southfork Solar ¹	5,095,346	2050	29	3,758,158	9,072,819	12,830,977	-	12,830,977	273,481	282,330	291,466	300,897	287,043	23,920
Space Coast Solar	336,062	2039	18	218,834	533,820	752,654	285,489	467,164	17,265	18,056	18,883	19,748	18,488	1,541
Sunshine Gateway Solar ¹	7,156,786	2049	28	5,064,290	12,222,021	17,286,311	-	17,286,311	390,775	403,278	416,182	429,498	409,933	34,161
Sweetbay Solar ¹	4,594,344	2050	29	3,563,007	8,613,903	12,176,910	-	12,176,910	252,199	260,820	269,735	278,955	265,427	22,119
Trailside Solar ¹	7,034,483	2050	29	5,096,578	12,297,359	17,393,937	-	17,393,937	374,527	386,403	398,656	411,297	392,720	32,727
Twin Lakes Solar ¹	5,842,354	2050	29	4,316,388	10,420,788	14,737,175	-	14,737,175	313,811	323,984	334,487	345,331	329,403	27,450
Union Springs Solar ¹	7,034,483	2050	29	5,096,578	12,297,359	17,393,937	-	17,393,937	374,527	386,403	398,656	411,297	392,720	32,727
Wildflower Solar ¹	6,489,431	2048	27	4,443,350	10,721,968	15,165,318	-	15,165,318	362,284	373,854	385,795	398,116	380,012	31,668
Turkey Point														
Turkey Point Common	3,962,350	2047	26	2,346,249	5,638,433	7,984,682	-	7,984,682	214,857	220,726	226,755	232,949	223,822	18,652
Turkey Point Sync Condenser 1	808,897	2057	36	1,206,459	2,931,743	4,138,202	-	4,138,202	46,638	48,802	51,066	53,434	49,985	4,165
Turkey Point Sync Condenser 2	808,897	2057	36	1,206,459	2,931,743	4,138,202	-	4,138,202	46,638	48,802	51,066	53,434	49,985	4,165
Turkey Point Unit 5	1,817,878	2047	26	2,321,902	5,702,180	8,024,082	-	8,024,082	138,128	146,246	154,840	163,940	150,788	12,566
WCEC														
West County Common	10,978,713	2051	30	7,964,661	19,199,818	27,164,479	-	27,164,479	564,908	582,227	600,078	618,475	591,422	49,285
West County Unit 1	5,104,915	2049	28	4,048,408	9,805,615	13,854,023	-	13,854,023	293,427	304,079	315,116	326,555	309,794	25,816
West County Unit 2	5,104,915	2049	28	4,048,408	9,805,615	13,854,023	-	13,854,023	293,427	304,079	315,116	326,555	309,794	25,816
West County Unit 3	5,104,915	2051	30	4,362,203	10,565,366	14,927,569	-	14,927,569	282,501	292,788	303,449	314,499	298,309	24,859
Grand Total	\$ 1,168,490,096			\$ 621,493,545	\$ 1,500,169,257	\$ 2,512,127,752	\$ 300,788,935	\$ 2,211,338,818	\$ 44,263,596	\$ 49,412,140	\$ 54,788,489	\$ 59,194,257	\$ 51,914,620	\$ 4,326,218

Notes:

¹ New or proposed unit(s) since 2016 Dismantlement Study

² Unit was partially dismantled or fully dismantled since 2016 Dismantlement Study as a result of a repowering or final retirement - See Executive Summary

³ Net of Ownership

⁴ Dismantlement costs are incurred over multiple years based on timing of remediation activities

Section 5.2

*Annual Accrual Calculation – As of 12/31/2021
(By Unit) SEPARATE RATEMAKING*

Section 5.2

Annual Accrual Calculation - Separate Ratemaking

Florida Power & Light		Year		Future Cost			Difference		Annual Accrual					
Unit	Dismantlement Cost in 2021 Dollars	Economic Recovery Year	Recovery Period As of 1/1/2022	1st Yr Expense (Future \$)	2nd Yr Expense (Future \$)	Total Cost (Future \$)	Adj Reserve as of 12/31/2021	Amount To Accrue	2022	2023	2024	2025	4 Year Average	Monthly Accrual
Cape Canaveral														
Cape Canaveral CC Common	\$ 7,559,034	2053	32	\$ 5,440,675	\$ 13,092,977	\$ 18,533,651	\$ -	\$ 18,533,651	\$ 362,832	\$ 373,144	\$ 383,750	\$ 394,657	\$ 378,596	\$ 31,550
Cape Canaveral CC Unit 5	5,782,068	2053	32	5,432,526	13,163,773	18,596,298	-	18,596,298	311,987	323,587	335,618	348,096	329,822	27,485
Cedar Bay														
Cedar Bay	-	N/A	0	-	-	-	-	-	-	-	-	-	-	-
Dania Beach														
Dania Beach Common ¹	3,017,089	2062	40	3,054,321	7,363,628	10,417,948	-	10,417,948	133,637	137,842	142,180	146,653	140,078	11,673
Dania Beach Unit 7 ¹	2,523,688	2062	40	3,955,746	9,607,525	13,563,271	-	13,563,271	133,132	138,848	144,810	151,028	141,955	11,830
Ft. Myers														
Ft. Myers Common	16,065,755	2043	22	8,535,608	20,499,679	29,035,287	-	29,035,287	980,677	1,007,416	1,034,884	1,063,102	1,021,520	85,127
Ft. Myers GT (Blackstart)	35,841	2056	35	146,424	360,064	506,488	-	506,488	3,032	3,270	3,527	3,804	3,408	284
Ft. Myers Unit 2	5,261,149	2043	22	4,038,467	9,868,237	13,906,704	-	13,906,704	382,292	399,561	417,610	436,475	408,985	34,082
Ft. Myers Unit 3 (A, B, C & D)	2,384,028	2056	35	2,412,114	5,839,617	8,251,731	-	8,251,731	121,071	125,443	129,973	134,666	127,788	10,649
Indiantown														
Indiantown Common ^{1,2}	22,500,000	N/A	0	-	-	22,500,000	22,500,000	-	-	-	-	-	-	-
Lauderdale														
Ft. Lauderdale Common	9,443,360	2056	35	7,946,997	19,157,232	27,104,230	-	27,104,230	443,239	456,795	470,765	485,163	463,990	38,666
Ft. Lauderdale GT (Blackstart)	112,908	2056	35	175,341	427,577	602,918	-	602,918	6,811	7,145	7,495	7,863	7,329	611
Ft. Lauderdale Unit 4 ²	-	N/A	0	-	-	-	-	-	-	-	-	-	-	-
Ft. Lauderdale Unit 5 ²	-	N/A	0	-	-	-	-	-	-	-	-	-	-	-
Ft. Lauderdale Unit 6 (Peaker)	1,050,663	2056	35	1,724,684	4,208,719	5,933,404	-	5,933,404	64,738	68,021	71,470	75,094	69,831	5,819
Manatee														
Manatee Common	12,871,892	2045	24	6,981,239	16,753,593	23,734,833	-	23,734,833	726,268	745,023	764,262	783,998	754,887	62,907
Manatee Unit 1	34,650,000	N/A	0	-	-	34,650,000	34,650,000	-	-	-	-	-	-	-
Manatee Unit 2	34,650,000	N/A	0	-	-	34,650,000	34,650,000	-	-	-	-	-	-	-
Manatee Unit 3	2,925,995	2045	24	2,496,741	6,099,328	8,596,069	-	8,596,069	203,726	213,082	222,868	233,104	218,195	18,183
Manatee Energy Storage														
Manatee Energy Storage ¹	17,076,373	2041	20	9,521,878	22,965,763	32,487,641	-	32,487,641	1,176,438	1,214,885	1,254,588	1,295,589	1,235,375	102,948
Martin														
Martin Common	28,389,847	2045	24	15,716,840	37,743,642	53,460,482	-	53,460,482	1,617,712	1,660,940	1,705,324	1,750,894	1,683,718	140,310
Martin ISCC (Solar)	9,525,664	2045	24	6,116,321	14,783,272	20,899,594	-	20,899,594	582,531	601,918	621,950	642,649	612,262	51,022
Martin Unit 1 ²	9,250,000	N/A	0	-	-	9,250,000	9,250,000	-	-	-	-	-	-	-
Martin Unit 2 ²	9,250,000	N/A	0	-	-	9,250,000	9,250,000	-	-	-	-	-	-	-
Martin Unit 3	820,186	2034	13	508,237	1,257,390	1,765,627	1,191,798	573,829	30,243	32,081	34,030	36,097	33,113	2,759
Martin Unit 4	855,797	2034	13	517,638	1,278,710	1,796,348	1,212,535	583,813	31,179	33,009	34,946	36,998	34,033	2,836
Martin Unit 8	3,098,681	2045	24	2,548,940	6,219,327	8,768,267	-	8,768,267	212,263	221,665	231,483	241,736	226,787	18,899
Okeechobee														
Okeechobee Clean Energy Common	16,522,801	2059	38	15,342,874	36,988,843	52,331,718	-	52,331,718	743,799	766,710	790,328	814,672	778,877	64,906
Okeechobee Clean Energy Unit 1	4,691,808	2059	38	6,549,129	15,911,358	22,460,487	-	22,460,487	249,502	259,999	270,937	282,335	265,693	22,141
Port Everglades														
Port Everglades Common	7,007,741	2056	35	5,340,603	12,846,295	18,186,898	-	18,186,898	314,916	323,615	332,554	341,741	328,207	27,351
Port Everglades GTs ²	-	N/A	0	-	-	-	-	-	-	-	-	-	-	-
Port Everglades Unit 5	2,517,339	2056	35	3,918,934	9,556,960	13,475,894	-	13,475,894	152,000	159,463	167,293	175,507	163,566	13,630
Riviera Beach														
Riviera Beach Common	4,187,447	2054	33	3,299,042	7,951,394	11,250,436	-	11,250,436	202,783	208,948	215,300	221,846	212,219	17,685
Riviera Beach Unit 5	(589,453)	2054	33	2,103,845	5,239,263	7,343,108	-	7,343,108	132,356	136,379	140,526	144,798	138,515	11,543
Sanford														
Sanford Common	7,124,144	2043	22	3,965,461	9,543,328	13,508,789	-	13,508,789	444,835	457,963	471,478	485,392	464,917	38,743
Sanford Unit 4	5,082,700	2043	22	3,430,898	8,338,891	11,769,789	-	11,769,789	348,047	361,588	375,656	390,271	368,891	30,741
Sanford Unit 5	5,227,622	2042	21	3,385,871	8,227,497	11,613,368	-	11,613,368	368,318	382,587	397,409	412,805	390,280	32,523
Scherer														
Scherer Ash Pond (FPL) ^{3,4}	125,977,608	2066	45	-	-	166,715,255	87,103,658	79,611,597	4,543,269	4,664,101	4,788,156	4,915,518	4,727,761	393,980
Scherer Coal Handling (FPL) ³	833,505	2047	26	578,971	1,399,376	1,978,347	-	1,978,347	48,689	50,335	52,037	53,796	51,214	4,268
Scherer Common (FPL) ³	9,468,699	2047	26	5,963,850	14,358,954	20,322,804	-	20,322,804	528,510	544,265	560,490	577,199	552,616	46,051
Scherer Unit 4 (FPL) ³	15,384,473	2047	26	10,313,081	24,896,806	35,209,886	-	35,209,886	884,094	912,701	942,234	972,722	927,938	77,328

Section 5.2

Annual Accrual Calculation - Separate Ratemaking

Florida Power & Light		Year		Future Cost			Difference		Annual Accrual					
Unit	Dismantlement Cost in 2021 Dollars	Economic Recovery Year	Recovery Period As of 1/1/2022	1st Yr Expense (Future \$)	2nd Yr Expense (Future \$)	Total Cost (Future \$)	Adj Reserve as of 12/31/2021	Amount To Accrue	2022	2023	2024	2025	4 Year Average	Monthly Accrual
St. Johns River														
SJRPP Common ^{1,3}	-	N/A	0	-	-	-	-	-	-	-	-	-	-	(0)
SJRPP Handling ^{1,3}	-	N/A	0	-	-	-	-	-	-	-	-	-	-	-
SJRPP Unit 1 ^{1,3}	-	N/A	0	-	-	-	-	-	-	-	-	-	-	-
SJRPP Unit 2 ^{1,3}	-	N/A	0	-	-	-	-	-	-	-	-	-	-	-
Solar														
Babcock Preserve Solar ¹	6,435,096	2050	29	4,793,404	11,575,543	16,368,947	-	16,368,947	346,928	358,279	370,001	382,106	364,328	30,361
Babcock Ranch Solar	6,495,540	2046	25	4,197,771	10,131,811	14,329,583	-	14,329,583	382,037	394,321	407,000	420,087	400,861	33,405
Barefoot Bay Solar ¹	6,918,224	2048	27	4,732,172	11,418,498	16,150,670	-	16,150,670	386,043	398,357	411,064	424,176	404,910	33,742
Blue Cypress Solar ¹	6,431,737	2048	27	4,351,126	10,495,277	14,846,403	-	14,846,403	357,081	368,317	379,907	391,861	374,292	31,191
Blue Heron Solar ¹	6,458,742	2050	29	4,752,692	11,473,081	16,225,773	-	16,225,773	346,295	357,472	369,009	380,918	363,424	30,285
Cattle Ranch Solar ¹	5,022,745	2050	29	3,799,226	9,178,834	12,978,060	-	12,978,060	272,658	281,731	291,106	300,793	286,572	23,881
Citrus Solar	6,347,309	2046	25	4,087,930	9,865,428	13,953,359	-	13,953,359	372,721	384,652	396,964	409,670	391,002	32,583
Coral Farm Solar ¹	6,433,822	2048	27	4,345,965	10,481,822	14,827,787	-	14,827,787	356,943	368,153	379,716	391,641	374,113	31,176
DeSoto Solar (Solar Energy Ctr)	1,628,169	2039	18	866,315	2,093,186	2,959,501	1,183,800	1,775,700	73,303	75,778	78,336	80,980	77,099	6,425
Echo River Solar ¹	5,483,350	2050	29	4,099,041	9,899,267	13,998,308	-	13,998,308	296,087	305,812	315,857	326,231	310,997	25,916
Egret Solar ¹	7,034,483	2050	29	5,096,578	12,297,359	17,393,937	-	17,393,937	374,527	386,403	398,656	411,297	392,720	32,727
Hammock Solar ¹	6,378,054	2048	27	4,363,572	10,529,159	14,892,731	-	14,892,731	355,934	367,291	379,010	391,102	373,334	31,111
Hibiscus Solar ¹	5,296,830	2050	29	3,904,216	9,425,230	13,329,447	-	13,329,447	284,211	293,401	302,888	312,682	298,295	24,858
Horizon Solar ¹	7,195,907	2048	27	4,951,189	11,949,215	16,900,404	-	16,900,404	402,624	415,560	428,911	442,691	422,447	35,204
Indian River Solar ¹	7,523,871	2048	27	5,093,744	12,287,473	17,381,217	-	17,381,217	417,864	431,026	444,602	458,606	438,024	36,502
Interstate Solar ¹	5,603,001	2049	28	4,003,735	9,666,215	13,669,949	-	13,669,949	307,306	317,252	327,520	338,121	322,550	26,879
Lakeside Solar ¹	7,034,483	2050	29	5,096,578	12,297,359	17,393,937	-	17,393,937	374,527	386,403	398,656	411,297	392,720	32,727
Loggerhead Solar ¹	6,529,705	2048	27	4,494,457	10,847,395	15,341,852	-	15,341,852	365,414	377,160	389,283	401,796	383,413	31,951
Magnolia Springs Solar ¹	7,034,483	2050	29	5,096,578	12,297,359	17,393,937	-	17,393,937	374,527	386,403	398,656	411,297	392,720	32,727
Manatee Solar	6,759,240	2046	25	4,360,128	10,522,791	14,882,918	-	14,882,918	397,202	409,942	423,092	436,663	416,725	34,727
Miami-Dade Solar ¹	5,244,173	2049	28	3,790,565	9,154,040	12,944,605	-	12,944,605	289,119	298,601	308,394	318,508	303,656	25,305
Nassau Solar ¹	7,034,483	2050	29	5,096,578	12,297,359	17,393,937	-	17,393,937	374,527	386,403	398,656	411,297	392,720	32,727
Northern Preserve Solar ¹	5,928,396	2050	29	4,413,269	10,657,111	15,070,380	-	15,070,380	319,521	329,967	340,755	351,896	335,535	27,961
Okeechobee Solar ¹	7,298,294	2050	29	5,200,055	12,540,667	17,740,723	-	17,740,723	385,640	397,635	410,002	422,754	404,008	33,667
Pioneer Trail Solar ¹	6,916,460	2049	28	4,943,428	11,935,084	16,878,512	-	16,878,512	379,385	391,667	404,348	417,439	398,210	33,184
Proposed Solar 2021 ¹ - FPL	56,275,866	2051	30	42,162,375	101,737,341	143,899,716	-	143,899,716	2,937,978	3,031,376	3,127,743	3,227,173	3,081,067	256,756
Proposed Solar 2022 ¹	42,206,899	2052	30	32,701,288	78,911,816	111,613,105	-	111,613,105	2,236,178	2,309,852	2,385,953	2,464,561	2,349,136	195,761
Proposed Solar 2023 ¹	70,344,832	2053	30	56,365,583	136,023,137	192,388,720	-	192,388,720	-	3,782,006	3,910,993	4,044,380	2,934,345	244,529
Proposed Solar 2024 ¹	70,344,832	2054	30	58,295,630	140,687,706	198,983,336	-	198,983,336	-	-	3,837,599	3,972,943	1,952,635	162,720
Proposed Solar 2025 ¹	49,241,383	2055	30	42,206,312	101,863,516	144,069,828	-	144,069,828	-	-	-	2,725,619	681,405	56,784
Southfork Solar ¹	5,095,346	2050	29	3,758,158	9,072,819	12,830,977	-	12,830,977	273,481	282,330	291,466	300,897	287,043	23,920
Space Coast Solar	336,062	2039	18	218,834	533,820	752,654	285,489	467,164	17,265	18,056	18,883	19,748	18,488	1,541
Sunshine Gateway Solar ¹	7,156,786	2049	28	5,064,290	12,222,021	17,286,311	-	17,286,311	390,775	403,278	416,182	429,498	409,933	34,161
Sweetbay Solar ¹	4,594,344	2050	29	3,563,007	8,613,903	12,176,910	-	12,176,910	252,199	260,820	269,735	278,955	265,427	22,119
Trailside Solar ¹	7,034,483	2050	29	5,096,578	12,297,359	17,393,937	-	17,393,937	374,527	386,403	398,656	411,297	392,720	32,727
Twin Lakes Solar ¹	5,842,354	2050	29	4,316,388	10,420,788	14,737,175	-	14,737,175	313,811	323,984	334,487	345,331	329,403	27,450
Union Springs Solar ¹	7,034,483	2050	29	5,096,578	12,297,359	17,393,937	-	17,393,937	374,527	386,403	398,656	411,297	392,720	32,727
Wildflower Solar ¹	6,489,431	2048	27	4,443,350	10,721,968	15,165,318	-	15,165,318	362,284	373,854	385,795	398,116	380,012	31,668
Turkey Point														
Turkey Point Common	3,962,350	2047	26	2,346,249	5,638,433	7,984,682	-	7,984,682	214,857	220,726	226,755	232,949	223,822	18,652
Turkey Point Sync Condenser 1	808,897	2057	36	1,206,459	2,931,743	4,138,202	-	4,138,202	46,638	48,802	51,066	53,434	49,985	4,165
Turkey Point Sync Condenser 2	808,897	2057	36	1,206,459	2,931,743	4,138,202	-	4,138,202	46,638	48,802	51,066	53,434	49,985	4,165
Turkey Point Unit 5	1,817,878	2047	26	2,321,902	5,702,180	8,024,082	-	8,024,082	138,128	146,246	154,840	163,940	150,788	12,566
WCEC														
West County Common	10,978,713	2051	30	7,964,661	19,199,818	27,164,479	-	27,164,479	564,908	582,227	600,078	618,475	591,422	49,285
West County Unit 1	5,104,915	2049	28	4,048,408	9,805,615	13,854,023	-	13,854,023	293,427	304,079	315,116	326,555	309,794	25,816
West County Unit 2	5,104,915	2049	28	4,048,408	9,805,615	13,854,023	-	13,854,023	293,427	304,079	315,116	326,555	309,794	25,816
West County Unit 3	5,104,915	2051	30	4,362,203	10,565,366	14,927,569	-	14,927,569	282,501	292,788	303,449	314,499	298,309	24,859
Grand Total	\$ 964,691,632			\$ 552,186,725	\$ 1,333,249,650	\$ 2,162,451,629	\$ 201,277,281	\$ 1,961,174,348	\$ 34,490,898	\$ 39,366,425	\$ 44,461,952	\$ 48,621,839	\$ 41,735,279	\$ 3,477,940

Notes:
¹ New or proposed unit(s) since 2016 Dismantlement Study
² Unit was partially dismantled or fully dismantled since 2016 Dismantlement Study as a result of a repowering or final retirement - See Executive Summary
³ Net of Ownership
⁴ Dismantlement costs are incurred over multiple years based on timing of remediation activities

Section 5.2

Annual Accrual Calculation - Separate Ratemaking

Gulf Power		Year		Future Cost			Difference		Annual Accrual					
Unit	Dismantlement Cost in 2021 Dollars	Economic Recovery Year	Recovery Period As of 1/1/2022	1st Yr Expense (Future \$)	2nd Yr Expense (Future \$)	Total Cost (Future \$)	Adj Reserve as of 12/31/2021	Amount To Accrue	2022	2023	2024	2025	4 Year Average	Monthly Accrual
<u>Crist</u>														
Crist Ash Landfill (West)	\$ 16,746,637	2022	1	\$ 5,023,991	\$ 11,722,646	\$ 16,746,637	\$ 16,746,637	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Crist Coal Handling	1,939,733	2026	5	653,111	1,568,697	2,221,807	2,056,001	165,807	31,385	32,249	33,137	34,049	32,705	2,725
Crist Common	23,315,370	2062	41	23,596,641	56,886,324	80,482,965	-	80,482,965	1,007,021	1,037,915	1,069,758	1,102,577	1,054,318	87,860
Crist Unit 4	2,518,186	2024	3	787,459	1,891,829	2,679,288	2,555,629	123,659	40,360	41,214	42,086	-	30,915	2,576
Crist Unit 5	2,518,436	2026	5	841,687	2,039,529	2,881,217	2,659,585	221,632	41,973	43,118	44,294	45,503	43,722	3,644
Crist Unit 6	7,102,376	2035	14	3,333,555	8,050,213	11,383,768	8,931,880	2,451,889	139,396	144,173	149,114	154,224	146,727	12,227
Crist Unit 7	8,025,436	2038	17	4,401,933	10,661,483	15,063,416	7,409,616	7,653,800	329,320	341,746	354,641	368,023	348,432	29,036
Crist Unit 8A,B,C,D (CT) ¹	1,293,106	2062	40	2,300,529	5,596,056	7,896,585	-	7,896,585	71,554	74,865	78,329	81,953	76,675	6,390
<u>Daniel</u>														
Daniel Ash Pond ³	19,237,400	N/A	0	-	-	19,237,400	19,237,400	-	-	-	-	-	-	-
Daniel Coal Handling ³	2,274,520	2046	25	1,392,379	3,352,339	4,744,718	-	4,744,718	130,399	134,291	138,299	142,427	136,354	11,363
Daniel Common ³	4,862,636	2046	25	2,948,821	7,097,288	10,046,109	-	10,046,109	277,541	285,714	294,128	302,790	290,043	24,170
Daniel Unit 1 ³	2,787,485	2046	25	1,968,042	4,766,743	6,734,784	-	6,734,784	170,813	176,948	183,303	189,887	180,238	15,020
Daniel Unit 2 ³	2,792,475	2046	25	1,971,308	4,774,668	6,745,976	-	6,745,976	171,109	177,254	183,619	190,213	180,549	15,046
<u>Pace/Pea Ridge Cogen</u>														
Pace/Pea Ridge Cogen Common	45,983	2025	4	15,062	36,129	51,191	43,607	7,584	1,820	1,870	1,921	1,973	1,896	158
Pace/Pea Ridge Cogen Unit 1	3,885	2025	4	(555)	2,212	1,657	1,412	246	82	66	54	43	61	\$
Pace/Pea Ridge Cogen Unit 2	3,885	2025	4	(555)	2,212	1,657	1,412	246	82	66	54	43	61	\$
Pace/Pea Ridge Cogen Unit 3	3,885	2025	4	(555)	2,212	1,657	1,412	246	82	66	54	43	61	\$
<u>Perdido Landfill</u>														
Perdido Landfill Units 1-3	322,755	2029	8	119,784	289,177	408,961	236,767	172,194	19,362	19,944	20,543	21,159	20,252	1,688
<u>Scherer</u>														
Scherer Ash Pond (Gulf) ^{3,4}	41,244,633	2066	45	-	-	54,581,998	-	54,581,998	11,037,693	7,658,810	6,117,148	5,045,089	7,464,685	622,057
Scherer Coal Handling (Gulf) ³	272,887	2047	26	189,553	458,151	647,704	-	647,704	15,941	16,480	17,037	17,613	16,767	1,397
Scherer Common (Gulf) ³	3,081,281	2047	26	1,940,735	4,672,640	6,613,374	-	6,613,374	171,986	177,113	182,393	187,830	179,831	14,986
Scherer Unit 3 (Gulf) ³	4,598,611	2047	26	3,117,115	7,528,052	10,645,167	-	10,645,167	265,626	274,341	283,342	292,638	278,987	23,249
<u>Scholz</u>														
Scholz Common ²	22,226,024	N/A	0	-	-	22,226,024	22,226,024	-	-	-	-	-	-	-
<u>Smith</u>														
Smith Common ²	17,404,273	N/A	0	-	-	17,404,273	17,404,273	-	-	-	-	-	-	-
<u>Solar</u>														
Blue Indigo Solar ¹	5,109,597	2050	29	4,166,186	10,086,673	14,252,859	-	14,252,859	286,795	297,122	307,820	318,904	302,660	25,222
Proposed Solar 2021 ¹ - Gulf	14,068,966	2051	30	10,540,594	25,434,335	35,974,929	-	35,974,929	734,494	757,844	781,936	806,793	770,267	64,189
Grand Total	\$ 203,798,464			\$ 69,306,820	\$ 166,919,607	\$ 349,676,123	\$ 99,511,654	\$ 250,164,469	\$ 14,944,834	\$ 11,693,209	\$ 10,283,007	\$ 9,303,775	\$ 11,556,206	\$ 963,017

Notes:

¹ New or proposed unit(s) since 2016 Dismantlement Study

² Unit was partially dismantled or fully dismantled since 2016 Dismantlement Study as a result of a repowering or final retirement - See Executive Summary

³ Net of Ownership

⁴ Dismantlement costs are incurred over multiple years based on timing of remediation activities

Section 6

Future Expenditures by Year

Section 6

Future Expenditures by Year

Future Dismantlement Expenditures by Year **(Per 2021 Dismantlement Study)**

Year	Projected Dismantlement Expenditures
2022	\$ 188,596,386
2023	25,249,088
2024	14,998,033
2025	17,648,877
2026	20,411,492
2027	23,294,062
2028	16,427,495
2029	15,246,753
2030	17,632,440
2031	8,506,426
2032	3,385,110
2033	2,689,924
2034	3,386,995
2035	8,313,564
2036	10,444,540
2037	1,420,813
2038	5,831,043
2039	13,169,835
2040	4,078,169
2041	10,992,082
2042	27,814,198
2043	29,706,074
2044	49,805,346
2045	35,482,686
2046	104,180,468
2047	78,989,946
2048	103,192,016
2049	116,431,060
2050	141,814,950
2051	253,678,075
2052	191,620,823
2053	148,197,962
2054	228,092,719
2055	198,293,503
2056	125,783,963
2057	54,726,068
2058	2,406,472
2059	24,378,052
2060	57,911,210
2061	8,517,216
2062	35,644,718
2063	80,963,778
2064	848,891
2065	877,314
2066	1,041,001
2067	6,115
Grand Total	\$ 2,512,127,752

Note:

Unless otherwise noted (Section 5), FPL assumes dismantlement will commence at retirement and span two years for accrual calculations
Units retired in or before 2021 with forecasted expenditures in the year 2021, will have those expenditures reflected in year 2022 above

Section 7

Dismantlement Cost Analysis Prepared by 1898 & Co.



Dismantlement Study



Florida Power & Light Company; Gulf Power Company

Dismantlement Study
Project No. 121955

~~3/9/2021~~ 4/29/2021

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1.0 EXECUTIVE SUMMARY

1.1 Introduction

Florida Power & Light Company ("FPL") and Gulf Power Company ("Gulf") retained 1898 & Co., part of Burns & McDonnell Engineering Company, Inc. of Kansas City, Missouri to conduct a Dismantlement Study ("Study") for power generation assets ("Plants") located in Florida, Georgia, and Mississippi. The assets include natural gas-fired, coal-fired, solar, and battery energy storage facilities. The purpose of the Study was to review the facilities and to make a recommendation to FPL and Gulf regarding the total cost to dismantle the facilities at the end of their useful lives. The dismantlement costs were developed by 1898 & Co. using information provided by FPL and Gulf and in-house data available to 1898 & Co.

1.2 Results

1.2.1 1898 & Co. Cost Estimates

1898 & Co. has prepared cost estimates in 2020 dollars for the dismantlement of the Plants. When FPL and Gulf determine 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 dismantlement costs. FPL and Gulf will incur costs in the demolition and restoration of the sites less the scrap value of equipment and bulk steel. The following tables include a summary of the cost estimates prepared by 1898 & Co.

Table 1-1: Cost Estimate Summary – FPL Sites

Summary	Dismantlement Costs	Salvage Credits	Net Project Cost
FPL Plants	\$ 375,804,736	\$ (134,465,554)	\$ 241,339,182
FPL Solar Sites	\$ 277,172,404	\$ (77,096,406)	\$ 200,075,998
TOTAL STUDY DISMANTLEMENT COSTS	\$ 652,977,140	\$ (211,561,960)	\$ 441,415,180

Summary	Dismantlement Costs	Salvage Credits	Net Project Cost
FPL Plants	\$ 390,672,661	\$ (121,592,925)	\$ 269,079,736
FPL Solar Sites	\$ 277,212,523	\$ (78,285,581)	\$ 198,926,942
TOTAL STUDY DISMANTLEMENT COSTS	\$ 667,885,184	\$ (199,878,506)	\$ 468,006,677

Table 1-2: Cost Estimate Summary – Gulf Sites

Summary	Dismantlement Costs	Salvage Credits	Net Project Cost
Gulf Plants	\$ 98,317,637	\$ (30,388,636)	\$ 67,929,001

<u>Gulf Solar Sites</u>	<u>\$ 9,145,378</u>	<u>\$ (3,966,481)</u>	<u>\$ 5,178,897</u>
<u>TOTAL STUDY DISMANTLEMENT COSTS</u>	<u>\$ 107,463,015</u>	<u>\$ (34,355,117)</u>	<u>\$ 73,107,898</u>

Summary	Dismantlement Costs	Salvage Credits	Net Project Cost
Gulf Plants	\$ 98,295,697	\$(25,767,311)	\$ 72,528,386
Gulf Solar Sites	\$ 9,145,797	\$(2,897,560)	\$ 6,248,237
TOTAL STUDY DISMANTLEMENT COSTS	\$ 107,441,494	\$(28,664,871)	\$ 78,776,623

1.2.2 Combined Cost Estimates

FPL and Gulf are in the process of demolition activities and planning for the removal of select units and the environmental remediation of certain ponds and landfills. As part of this process, FPL and Gulf have provided 1898 & Co. with cost estimates internally developed for these activities. 1898 & Co. did not independently verify these cost estimates as part of the development of this study. The following tables include the cost estimates provided by FPL and Gulf combined with the cost estimates prepared by 1898 & Co.

Table 1-3: FPL and 1898 & Co. Combined Dismantlement Cost Estimate Summaries

Summary	Combined Project Cost
<u>FPL Plants</u>	<u>\$ 477,616,790</u>
<u>FPL Solar Sites</u>	<u>\$ 200,075,998</u>
<u>TOTAL STUDY DISMANTLEMENT COSTS</u>	<u>\$ 677,692,788</u>

Summary	Combined Project Cost
FPL Plants	\$ 505,357,344
FPL Solar Sites	\$ 198,926,942
TOTAL STUDY DISMANTLEMENT COSTS	\$ 704,284,286

Table 1-4: Gulf and 1898 & Co. Combined Dismantlement Cost Estimate Summaries

Summary	Combined Project Cost
<u>Gulf Plants</u>	<u>\$ 184,787,968</u>
<u>Gulf Solar Sites</u>	<u>\$ 5,178,897</u>
<u>TOTAL STUDY DISMANTLEMENT COSTS</u>	<u>\$ 189,966,865</u>

Summary	Combined Project Cost
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<u>Gulf Plants</u>	<u>\$ 189,387,353</u>
<u>Gulf Solar Sites</u>	<u>\$ 6,248,237</u>
<u>TOTAL STUDY DISMANTLEMENT COSTS</u>	<u>\$ 195,635,590</u>

Table 1-3 and Table 1-4 do not include the costs for solar sites planned beyond 2020. These costs are provided in the following table. The solar proxy cost used by FPL for the proposed solar sites was not directly covered by the scope of the 1898 & Co. Study.

Table 1-5: FPL and Gulf 2021 – 2025 Proposed Solar Sites Using Solar Proxy Estimate¹

<u>Summary</u>	<u>Combined Project Costs</u>
<u>2021 Proposed Solar (10 Sites)</u>	<u>\$ 70,223,060</u>
<u>2022 Proposed Solar (6 Sites)</u>	<u>\$ 42,133,836</u>
<u>2023 Proposed Solar (10 Sites)</u>	<u>\$ 70,223,060</u>
<u>2024 Proposed Solar (10 Sites)</u>	<u>\$ 70,223,060</u>
<u>2025 Proposed Solar (7 Sites)</u>	<u>\$ 49,156,142</u>
<u>TOTAL COST 43 PROPOSED SOLAR SITES</u>	<u>\$ 301,959,158</u>

<u>Summary</u>	<u>Combined Project Costs</u>
<u>2021 Proposed Solar (10 Sites)</u>	<u>\$ 64,992,857</u>
<u>2022 Proposed Solar (6 Sites)</u>	<u>\$ 38,995,714</u>
<u>2023 Proposed Solar (10 Sites)</u>	<u>\$ 64,992,857</u>
<u>2024 Proposed Solar (10 Sites)</u>	<u>\$ 64,992,857</u>
<u>2025 Proposed Solar (7 Sites)</u>	<u>\$ 45,495,000</u>
<u>TOTAL COST 43 PROPOSED SOLAR SITES</u>	<u>\$ 279,469,285</u>

¹ Listed proposed sites are not included in Tables 1-3 and 1-4 as these sites are expected to be in service beyond 2020. The Solar Proxy estimate, provided in Appendix A-42, was utilized in preparing these cost estimates.

2.0 INTRODUCTION

2.1 Background

1898 & Co. was retained by FPL and Gulf to conduct a Study for power generation assets located in Florida, Georgia, and Mississippi to estimate the dismantlement costs. The assets include natural gas-fired, coal-fired, and solar generating facilities as well as battery energy storage facilities. The purpose of the Study was to review the facilities and to make a recommendation to FPL and Gulf regarding the total cost to dismantle the facilities at the end of their useful lives.

1898 & Co. has prepared dismantlement studies for over 200 facilities on various types of fossil fuel and renewables power plants using a proven approach to developing these estimates. In addition to preparing dismantlement estimates, 1898 & Co. has supported demolition projects as the owner's engineer, to evaluate demolition bids and oversee demolition activities. This has provided 1898 & Co. with insight into the range of competitive demolition bids, which also assists in confirming the reasonableness of the dismantlement estimates developed by 1898 & Co.

2.2 Study Methodology

The site dismantlement costs were developed using information provided by FPL and Gulf 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 performed during a prior Study, review of engineering drawings, 1898 & Co.'s in-house database of plant equipment quantities, and 1898 & Co.'s professional judgment. This resulted in an estimate of quantities for the tasks required to be performed for each dismantlement effort. Current market pricing for labor rates, equipment, and unit pricing were then developed for each task. The unit pricing was developed for each site based on local 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 dismantlement for each site.

The dismantlement costs include the cost to return each site to an industrial condition, suitable for reuse for development of an industrial facility, commonly referred to as a brownfield site. Included are the costs to dismantle all of the assets owned by FPL and Gulf at the site, including power generating equipment and balance of plant ("BOP") facilities.

1898 & Co. relied upon information provided by FPL and Gulf, including for example planning documents, which contain uncertain forecasts and tentative planning information. Due to the nature of this planning information, it is subject to change at the discretion of the utility. 1898 & Co. relied upon the information as provided and has not reviewed the FPL and Gulf provided information for accuracy.

2.3 Site Visits

At the time of the Study, 1898 & Co. did not physically visit the sites due to travel restrictions relating to the COVID-19 pandemic. However, as part of a prior Study, individuals from 1898 & Co. and the demolition contractor Brandenburg visited the sites listed in Table 2-1, accompanied by representatives from FPL. The site visits consisted of a tour of the facility with Plant personnel, to review the equipment installed at each site.

Table 2-1: 2016 Dismantlement Study Site Visit Dates

Site	Date Visited
Martin	May 14, 2015
DeSoto Solar	May 20, 2015
Fort Myers	May 20, 2015
Riviera Beach	May 21, 2015
West County	May 21, 2015
Scherer	May 26, 2015
St. John's River	May 27, 2015
Cape Canaveral	May 27, 2015
Sanford	May 28, 2015
Manatee	May 28, 2015
Turkey Point	May 29, 2015
Lauderdale	May 29, 2015
Port Everglades	May 29, 2015

Mr. Jon-Paul Zabala, from FPL, served as the representative throughout the site visits, along with plant personnel at each of the sites. The following 1898 & Co. representatives comprised the site visit team:

- Mr. Jeff Kopp, Project Manager
- Mr. Kory Sandven, Project Engineer
- Mr. Parker Hills, Project Engineer
- Mr. Andy Debrowski, Brandenburg, Demolition Contractor Representative

As such, in preparing this Study, 1898 & Co. additionally relied on information obtained during the site walkdowns conducted in 2015. FPL and Gulf personnel discussed material changes to the sites listed above since the time of the initial site visits.

3.0 PLANT DESCRIPTIONS

Below are plant descriptions for all of the Plants considered for the purposes of this Study.

3.1 FPL Plants

3.1.1 Cape Canaveral

The Cape Canaveral plant is located in Cape Canaveral, Florida. The facility is a single 3-on-1 combined cycle unit (Unit 5). Unit 5 consists of three Siemens 8000H combustion turbines, three heat recovery steam generators (“HRSGs”), and one steam turbine. The total capacity is approximately 1,290 megawatts (“MW”). Additionally, this unit includes a selective catalytic reduction (“SCR”) for reducing mono-nitrogen oxides (“NO_x”) emissions. The facility also includes a man-made cooling water intake and discharge canal which has a manatee heating station.

3.1.2 Cedar Bay

The Cedar Bay plant is located alongside the Broward River, approximately 9 miles northeast of downtown Jacksonville, Florida. The plant included a single coal-fired boiler (Unit 1) with a rating of 250 MW. Purchased in 2015, Cedar Bay was outside the scope of 1898 & Co.’s 2015 study, but included in FPL’s overall calculations. Retired late in 2016, the facilities have been undergoing demolition activities. Demolition activities are expected to be completed by the end of 2021. As such, a cost estimate was not included for Cedar Bay.

3.1.3 Dania Beach

The Dania Beach plant is planned for development in Fort Lauderdale, Florida. At the time of the Study the facility had not yet reach commercial operation. The facility is to be constructed in close proximity of the Lauderdale plant and it will consist of a 2 on 1 combined cycle unit (Unit 5), with a combined capacity of 1,163 MW.

3.1.4 Fort Myers

The Fort Myers plant is located along the Caloosahatchee River approximately 7 miles northeast of downtown Fort Myers, Florida. The facility includes a single 6-on-2 combined cycle unit (Unit 2) which incorporates six General Electric (“GE”) 7FA combustion turbines, six Foster Wheeler HRSGs, and two steam turbines with a capacity of 1,812 MW at the summer peak rating. The facility also includes 2 simple cycle GE 7FA combustion turbines (Units 3A and 3B) with a combined capacity of 852 MW at the summer peak rating. Previously, the site included 12 small simple cycle combustion turbines, 10 of which have been replaced with 2 simple cycle GE 7FA.05 combustion turbines (Units 3C and 3D), and two of which remain as black start units. Water for the facility’s condensing cooling system is provided via Caloosahatchee River with water discharge from the cooling towers to a man-made canal that discharges to the Orange River.

3.1.5 Indiantown

The Indiantown plant is located in Indiantown, Florida, approximately 3 miles east of Lake Okeechobee. Purchased in 2016, Indiantown was outside the scope of 1898 & Co.'s 2015 study. The facility consists of a coal-fired boiler (Unit 1) with a capacity of approximately 330 MW. The plant includes a flue gas desulfurization unit, a baghouse, cooling towers, and coal handling facilities. To the west of the plant is a cooling pond. The facility is to be retired in December 2020 with demolition commencing immediately thereafter. FPL estimated removal costs for Indiantown separate to this Study. As such, 1898 & Co. did not estimate dismantlement costs for Indiantown.

3.1.6 Lauderdale

The Lauderdale plant is located in Fort Lauderdale, Florida. Originally, the facility included two conventional boiler steam units and associated steam turbines that were repowered in the mid 1990's to (2) two 2 on 1 combined cycle units (Units 4 and 5). Retired late in 2018, Units 4 and 5 have been undergoing demolition activities and will be replaced with Dania Beach. Demolition activities are expected to be completed on Units 4 and 5 by the end of 2021. As such, a cost estimate was not included for these Units.

In addition to the combined cycle units, the facility has five GE 7FA.05 combustion turbines, each rated for 231 MW (Unit 6) and two black start units. The brackish water used in the facility's condensing cooling system is provided by the Dania Cut-Off Canal and discharged into a man-made canal to the South Fork New River.

3.1.7 Manatee

The Manatee plant is located within Manatee County, approximately 5 miles east of Parrish, Florida. The facility includes two fuel oil-fired boilers (Unit 1 and Unit 2), rated at approximately 809 MW each, and a 4-on-1 combined cycle unit (Unit 3) which includes four GE 7FA combustion turbines, four HRSGs, and one steam turbine with a combined capacity of 1,249 MW at the summer peak rating. In its entirety, the plant is rated to produce over 2,800 MW. The facility also includes a cooling pond to the east of the generation units which encompasses approximately 3,700 acres. Fuel oil is provided to the facility via a fuel oil pipeline that interconnects with offsite fuel oil storage tanks located at the port in Manatee County, approximately 20 miles away. Units 1 and 2 are expected to be retired at the beginning of 2022 with demolition commencing immediately thereafter. As such, a cost estimate was not included for Manatee Units 1 and 2.

3.1.8 Manatee Energy Storage

The planned Manatee Energy Storage Center is to be located in Manatee County, Florida. At the time of the Study, the facility was not yet constructed, and certain aspects of the project were not yet finalized. 1898 & Co. assumed specifications based on conversations with FPL and similar prior experience. The proposed facility was assumed to consist of approximately 62,000 lithium ion batteries stored on steel racks inside concrete containers. The total facility rating was assumed to be 409 MW.

3.1.9 Martin

The Martin plant is located within Martin County, along the northeastern side of Lake Okeechobee and approximately 4 miles west of Indiantown, Florida. The facility includes two fuel oil-fired boilers (Unit 1 and Unit 2), each with a capacity of approximately 789 MW. The plant also includes two 2-on-1 combined cycle units (Unit 3 and Unit 4) which each consists of two GE 7FA combustion turbines, two HRSGs, and one steam turbine. Unit 3 and Unit 4 each have a combined capacity of 487 MW. The facility also features an integrated solar thermal station (ISCC) which integrates solar thermal energy with a 4-on-1 combined cycle unit (Unit 8). The solar unit is capable of supporting up to 75 MW worth of steam, the equivalent of excess steam produced by duct firing the HRSGs on Unit 8. Although the solar thermal station supports Unit 8, the HRSGs for this unit are capable of providing rated capacity of the steam turbine without the aid of the solar station. In its entirety, the plant is rated to produce over 3,500 MW. The facility also includes a cooling pond to the east of the generation units which encompasses approximately 6,500 acres. Units 1 and 2 were retired late in 2018 and have since been undergoing demolition activities. As such, a cost estimate was not included for Martin Units 1 and 2.

3.1.10 Okeechobee

The Okeechobee Clean Energy Center ("OCEC") is located in northeast Okeechobee County, Florida, approximately 24 miles west of Vero Beach and 27 miles north-northeast of Okeechobee on the border of Indian River County. The OCEC utilizes three "H" Class combustion turbines, three HRSGs, and a Siemens steam turbine, with a combined generating capacity of approximately 1,720 MW. Additionally, each HRSG has an SCR for reducing NO_x emissions. Okeechobee does not have a cooling pond onsite, only stormwater and retention ponds. The combined cycle has a 30-cell mechanical draft cooling tower and basin located at the site for cooling purposes.

3.1.11 Port Everglades

The Port Everglades plant is located within the boundaries of the Port Everglades port, in the City of Fort Lauderdale, Florida. The plant includes a 3-on-1 combined cycle unit (Unit 5) with a combined capacity of approximately 1,237 MW. Unit 5 consists of three Siemens 8000H combustion turbines, three HRSGs, and one steam turbine. Additionally, Unit 5 includes an SCR for reducing NO_x emissions. The Port Everglades plant previously included 12 small simple cycle combustion turbines, which have been retired and fully demolished.

3.1.12 Riviera Beach

The Riviera plant is located on approximately 22 acres of land in Palm Beach County, approximately 10 miles north of the city of West Palm Beach, Florida. The Riviera plant includes a 3-on-1 combined cycle unit (Unit 5). Unit 5 consists of three Siemens 8000H combustion turbines, three HRSGs, and one steam turbine. The total capacity is approximately 1,290 MW. Additionally, this unit includes an SCR for reducing NO_x emissions.

3.1.13 Sanford

The Sanford plant is located on approximately 1,718 acres of land in Volusia County, approximately 2.5 miles south of DeBary, Florida. Originally, the facility included two conventional boiler steam units which were repowered in the mid 1990's to two 4-on-1 combined cycle units (Units 4 and 5). During the retrofit process, the boilers and associated equipment were removed. The steam turbines were repurposed in the combined cycles. Each combined cycle unit operates using natural gas as the primary fuel supply and includes four GE 7FA combustion turbines, four HRSGs, and one steam turbine. Units 4 and 5 have a combined capacity of approximately 2,205 MW. Additionally, the site includes a 1,100 acre cooling pond to the north of the generation units which is connected via a 4,500 foot canal.

3.1.14 Scherer

The Scherer Steam Plant is located approximately 17 miles north of Macon, Georgia and includes four (4) coal-fired steam turbine units. FPL owns approximately 76 percent of Unit 4 and Gulf owns 25 percent of Unit 3, as such only Units 3 and 4 are included in this Study. Gulf's ownership portion of Unit 3 has a capacity of 215 MW and FPL's ownership portion of Unit 4 has a capacity of 634 MW. Both units include an electrostatic precipitator, SCR, baghouse, natural draft-cooling towers, and a shared stack. Common facilities evaluated as part of this Study consist of the power house, the stormwater ponds, settling ponds, ash pond, ash settling landfill, coal storage yard, and limestone storage area. The facility also has a recycle pond. FPL's ownership percentage includes approximately 19 percent of the common facilities and approximately 38 percent of handling facilities. Gulf's ownership percentage includes approximately 6 percent of the common facilities and 12.5 percent of handling facilities. At the time the plant is to be dismantled, the plant operating agent, Georgia Power, will manage the dismantling.

3.1.15 St. Johns River

The St. Johns River Power Park Plant is located in northeast area of Jacksonville, Florida. This facility is jointly owned between JEA and FPL with ownership percentages of 80 and 20 percent, respectively. The facility includes two coal-fired steam turbine units (Units 1 and 2) with a combined capacity of approximately 1,250 MW. The coal handling system for the facility includes a rotary rail car dumper equipped with a static weight scale, a train positioner, a receiving bin, four short belt feeders, a cross conveyor, two elevating conveyors, and two magnetic separators. In addition, the plant includes a coal unloading facility on Blount Island for coal delivered by barge, along with a system of coal conveyers from Blount Island to the plant. For cooling, the facility includes two hyperbolic natural draft cooling towers which are located in the northeast boundary of the site. The site is in the process of dismantlement. Retired early in 2018, the facilities have been undergoing demolition activities. The lead manager of JEA is responsible for managing the dismantlement of the plant. Dismantling activities are expected to be completed by the end of 2021. As such, a cost estimate has not been included for St. Johns River Power Park.

3.1.16 Turkey Point

The Turkey Point plant is located on the western coast of Biscayne Bay approximately 15 miles south of Miami, Florida. The facility includes two natural gas-fired boiler steam units (Units 1 and 2) which have been converted to synchronous condensers, two nuclear generating units (Units 3 and 4), and a 4-on-1 combined cycle unit (Unit 5). For the purpose of this study, the nuclear generating units and associated common facility equipment are excluded from the dismantlement estimates. Unit 5 is a combined cycle unit which includes four GE “F” Class combustion turbines with dry low NO_x combustors, four HRSGs, and one steam turbine with a combined capacity of approximately 1,270 MW. The facility’s condensing cooling system includes intake from the Biscayne Bay and discharges to a man-made series of canals that are associated with the nuclear unit. For purposes of this Study, the canal system was excluded from the dismantlement estimates.

3.1.17 West County

The West County Energy Center is located approximately 15 miles west of West Palm Beach, in Palm Beach County, Florida. The facility includes (3) three 3-on-1 combined cycle units, each configured with three Mitsubishi 501G1 combustion turbines, 3 Nooter Eriksen HRSGs, and one steam turbine with a combined capacity of 3,756 MW for the entire facility. Additionally, each unit has an SCR for reducing NO_x emissions and a dedicated mechanical draft cooling tower.

3.1.18 Babcock Preserve Solar

The Babcock Preserve Solar Energy Center (“Babcock Preserve Solar”) is located in Charlotte County, Florida. The layout includes approximately 345,000 solar panels that utilize a fixed-tilt racking system. These panels are arranged in a 2x30 configuration. The project has a capacity of 74.5 MW.

3.1.19 Babcock Ranch Solar

The Babcock Ranch Solar Energy Center (“Babcock Ranch Solar”) is located near Babcock, Florida, with a capacity of 74.5 MW. The facility includes nearly 345,000 Hanwha Q.PEAK Duo L-G5.4 solar panels arranged on FS Uno 2V racking.

3.1.20 Barefoot Bay Solar

The Barefoot Bay Solar Energy Center (“Barefoot Bay Solar”) is located in Brevard County, Florida with a capacity of 74.5 MW. The layout includes approximately 340,000 solar panels arranged in a 2x29 configuration and includes 72 inverters and 36 transformers.

3.1.21 Blue Cypress Solar

The Blue Cypress Solar Energy Center is located in Indian River County, Florida with a capacity of 74.5 MW. The facility includes nearly 330,000 solar panels and utilizes a 2x30 racking configuration. The facility has 36 inverters and 36 transformers.

3.1.22 Blue Heron Solar (First Citrus)

The Blue Heron Solar Energy Center is located in Hendry County, Florida. The facility has nearly 350,000 solar panels with a total capacity of 74.5 MW. The solar panels are arranged in a 2x30 layout. There are 24 inverters and 24 transformers at the facility.

3.1.23 Cape Canaveral (Space Coast)

The Space Coast Next Generation Solar Energy Center ("Space Coast Solar") is located at the Kennedy Space Center in Cape Canaveral, Florida. Space Coast Solar is the only facility herein that is located on leased land. The facility includes approximately 37,000 single axis tracking SunPower solar panels with a total plant capacity of 10 MW.

3.1.24 Cattle Ranch Solar

The Cattle Ranch Solar Energy Center ("Cattle Ranch Solar") is located in Desoto County, Florida. The layout includes approximately 288,000 solar panels that utilize a 2x29 racking configuration. The project has a rating of 74.5 MW.

3.1.25 Citrus Solar

The Citrus Solar Energy Center ("Citrus Solar") is located in DeSoto County, Florida, with a capacity of 74.5 MW. The facility includes approximately 322,000 solar panels arranged in a 2x29 racking configuration.

3.1.26 Coral Farm Solar

The Coral Farm Solar Energy Center ("Coral Farm Solar") is located in Florahome, Florida, with a capacity of 74.5 MW. The layout includes approximately 328,000 solar panels arranged in a 2x30 configuration. The facility has 35 inverters and 35 transformers.

3.1.27 DeSoto Solar Energy Center

The DeSoto Next Generation Solar Energy Center ("Desoto Solar") is located approximately 30 miles northeast of Port Charlotte, in Arcadia, Florida. The facility currently includes approximately 91,000 single axis tracking SunPower solar panels with a total plant capacity of 25 MW.

3.1.28 Echo River Solar

The Echo River Solar Energy Center ("Echo River Solar") is located in Live Oak, Florida. The layout includes approximately 273,000 solar panels on Gamechange Tracking arrays. The project has a rating of 74.5 MW.

3.1.29 Hammock Solar

The Hammock Solar Energy Center (“Hammock Solar”) is located in LaBelle, Florida, with a capacity of 74.5 MW. The layout includes approximately 333,000 solar panels. The facility has 80 inverters and 40 transformers.

3.1.30 Hibiscus

The Hibiscus Solar Energy Center (“Hibiscus Solar”) is located in Westlake, Florida, with a capacity of 74.5 MW. The layout includes approximately 255,000 solar panels.

3.1.31 Horizon

The Horizon Solar Energy Center (“Horizon Solar”) is located in Hawthorne, Florida, with a capacity of 74.5 MW. The layout includes approximately 328,000 solar panels. The facility has 35 GE inverters and 35 GE transformers.

3.1.32 Indian River Solar

The Indian River Solar Energy Center (“Indian River Solar”) is located in Indian River County, Florida. The facility currently includes approximately 328,000 single axis tracking Q Cells solar panels with a total plant capacity of 74.5 MW.

3.1.33 Interstate Solar

The Interstate Solar Energy Center (“Interstate Solar”) is located in Fort Pierce, Florida. The layout includes approximately 296,000 solar panels that utilize a 2x29 racking configuration. The project has a rating of 74.5 MW.

3.1.34 Loggerhead Solar

The Loggerhead Solar Energy Center (“Loggerhead Solar”) is located in St. Lucie County, Florida. The layout includes approximately 328,000 solar panels that utilize a 2x29 racking configuration. The project has a rating of 74.5 MW.

3.1.35 Manatee Solar

The Manatee Solar Energy Center (“Manatee Solar”) is located in Manatee County, Florida, with a capacity of 74.5 MW. The facility includes approximately 343,000 panels in a 2x29 racking configuration.

3.1.36 Miami Dade

The Miami-Dade Solar Energy Center (“Miami-Dade Solar”) is located in Miami-Dade County, Florida, with a capacity of 74.5 MW. The layout includes approximately 296,000 solar panels. The facility has 24 Power Electronics inverters and 24 transformers.

3.1.37 Northern Preserve Solar

The Northern Preserve Solar Energy Center (“Northern Preserve Solar”) is located in Sanderson, Florida, with a capacity of 74.5 MW. The layout includes approximately 302,000 solar panels that utilize a 2x30 racking configuration. The facility has 24 Power Electronics inverters and 24 transformers.

3.1.38 Okeechobee Solar

The Okeechobee Solar Energy Center (“Okeechobee Solar”) is a photovoltaic solar power facility located in Okeechobee County, Florida. The facility currently includes approximately 262,000 single axis tracking First Solar solar panels with a total plant capacity of 74.5 MW.

3.1.39 Pioneer Trail

The Pioneer Solar Energy Center is located in Volusia County, Florida. There are 330,000 solar panels at the facility with a total plant capacity of 74.5 MW. The layout includes 70 inverters and 35 transformers.

3.1.40 Southfork

The Southfork Solar Energy Center (“Southfork Solar”) is located in Manatee County, Florida, with a capacity of 74.5 MW. The layout includes approximately 270,000 solar panels. The facility has 22 inverters and 22 transformers.

3.1.41 Sunshine Gateway

The Sunshine Gateway Solar Energy Center (“Sunshine Gateway Solar”) is located in Lake City, Florida. The layout includes approximately 351,000 solar panels that utilize a fixed racking configuration. The project has a capacity of 74.5 MW.

3.1.42 Sweetbay

The Sweetbay Solar Energy Center (“Sweetbay Solar”) is located in Indiantown, Florida. The layout includes approximately 302,000 solar panels. The project has a capacity of 74.5 MW. The facility has 22 inverters and 22 transformers.

3.1.43 Twin Lakes Solar

The Twin Lakes Solar Energy Center (“Twin Lakes Solar”) is located in Putnam County, Florida, with a capacity of 74.5 MW. The layout includes approximately 284,000 solar panels that utilize a 2x30 racking configuration. The facility has 24 inverters and 24 transformers.

3.1.44 Wildflower

The Wildflower Solar Energy Center (“Wildflower Solar”) is located in Gainesville, Florida. The layout includes approximately 328,000 solar panels arranged in a 2x10 configuration. The project has a rating of 74.5 MW.

3.2 FPL Proposed Solar Sites

At the time of the Study, the following solar sites were proposed, and specific project information was not available.

3.2.1 Egret Solar

The Egret Solar facility is a proposed solar facility and is to be located in Glen Saint Mary, Florida. The project will have a capacity of 74.5 MW. At the time of the Study drawings were not available for review. As such, 1898 & Co. developed a generic solar estimate for a 74.5 MW facility, which was utilized as an estimate for the proposed facility. The estimate is based off of 1898 & Co. experience and includes 325,000 solar panels arranged in a 2x29 configuration. The facility estimate was assumed to have 36 inverters and 36 transformers with buildings on site.

3.2.2 Lakeside Solar

The Lakeside Solar facility is a proposed solar facility and is to be located in Okeechobee, Florida. The project will have a capacity of 74.5 MW. At the time of the Study drawings were not available for review. As such, 1898 & Co. developed a generic solar estimate for a 74.5 MW facility, which was utilized as an estimate for the proposed facility. The estimate is based off of 1898 & Co. experience and includes 325,000 solar panels arranged in a 2x29 configuration. The facility estimate was assumed to have 36 inverters and 36 transformers with buildings on site.

3.2.3 Magnolia Springs Solar

The Magnolia Springs Solar facility is a proposed solar facility and is to be located in Green Cove Springs, Florida. The project will have a capacity of 74.5 MW. At the time of the Study drawings were not available for review. As such, 1898 & Co. developed a generic solar estimate for a 74.5 MW facility, which was utilized as an estimate for the proposed facility. The estimate is based off of 1898 & Co. experience and includes 325,000 solar panels arranged in a 2x29 configuration. The facility estimate was assumed to have 36 inverters and 36 transformers with buildings on site.

3.2.4 Nassau Solar

The Nassau Solar facility is a proposed solar facility and is to be located in Callahan, Florida. The project will have a capacity of 74.5 MW. At the time of the Study drawings were not available for review. As such, 1898 & Co. developed a generic solar estimate for a 74.5 MW facility, which was utilized as an estimate for the proposed facility. The estimate is based off of 1898 & Co. experience and includes 325,000 solar panels arranged in a 2x29 configuration. The facility estimate was assumed to have 36 inverters and 36 transformers with buildings on site.

3.2.5 Trailside Solar

The Trailside Solar facility is a proposed solar facility and is to be located in Elkton, Florida. The project will have a capacity of 74.5 MW. At the time of the Study drawings were not available for review. As such, 1898 & Co.

developed a generic solar estimate for a 74.5 MW facility, which was utilized as an estimate for the proposed facility. The estimate is based off of 1898 & Co. experience and includes 325,000 solar panels arranged in a 2x29 configuration. The facility estimate was assumed to have 36 inverters and 36 transformers with buildings on site.

3.2.6 Union Springs Solar

The Union Springs Solar facility is a proposed solar facility and is to be located in Lake Butler, Florida. The project will have a capacity of 74.5 MW. At the time of the Study drawings were not available for review. As such, 1898 & Co. developed a generic solar estimate for a 74.5 MW facility, which was utilized as an estimate for the proposed facility. The estimate is based off of 1898 & Co. experience and includes 325,000 solar panels arranged in a 2x29 configuration. The facility estimate was assumed to have 36 inverters and 36 transformers with buildings on site.

3.2.7 FPL Solar Proxy

The FPL Proxy Solar facility represents solar facilities proposed for years beyond 2020, for which FPL does not yet have information. As such, 1898 & Co. estimated the project will have a capacity of 74.5 MW and developed a generic solar estimate for a 74.5 MW facility, which was utilized as an estimate for the proposed facility. The estimate is based off of 1898 & Co. experience and includes 325,000 solar panels arranged in a 2x29 configuration. The facility estimate was assumed to have 36 inverters and 36 transformers with buildings on site.

3.3 Gulf Plants

3.3.1 Crist

The James F. Crist Generating Plant is located in Pensacola, FL, approximately 20 miles north of the Gulf of Mexico. The facility includes four (4) boilers (Units 4-7) with capacities of 75 MW, 75 MW, 299 MW, and 475 MW, respectively. Units 6 and 7 are being converted to also burn natural gas by the end of 2020. The plant will also include four (4) simple cycle units (Units 8A, 8B, 8C, and 8D), which are expected to reach commercial operation by 2022.

3.3.2 Daniel

Gulf Plant Daniel is located 15 miles north of the Gulf of Mexico in Moss Point, Mississippi. The facility includes two (2) coal-fired boilers (Unit 1 and Unit 2). The total capacity of the facility is approximately 502 MW. Each unit has a flue gas desulfurization unit and common coal handling facilities. Additionally, the site includes the Black Creek Cooling Pond to the north of the facility which is connected via a 2.5-mile canal. Gulf owns 50 percent of the common facilities and 50 percent of Units 1 and 2, the remaining asset ownership belongs to Mississippi Power Company.

3.3.3 Pea Ridge/ Pace Co-Gen

The Pea Ridge/ Pace Co-Gen plant is located in Santa Rosa County, Florida on approximately 130 acres of land. The facility includes three (3) simple cycle units (Units 1-3) with a combined capacity of approximately 15 MW. The facility provides electrical power to the Gulf Power transmission grid and supply's steam to an industrial customer on the customer's site in Pace.

3.3.4 Perdido Landfill Gas to Energy Facility

The Perdido Landfill Gas to Energy Facility is located in Escambia County, Florida approximately half a mile east of the Perdido River which forms the Alabama-Florida border. The Perdido Facility treats and uses landfill gas (Methane) from the Escambia County Perdido Landfill to generate electricity and consists of three (3) internal combustion engines (Unit 1-3) each with a capacity of approximately 1.5 MW .

3.3.5 Scholz

The Gulf Plant Scholz is in Sneads, Florida. The facility includes two (2) coal-fired boilers (Unit 1 and Unit 2) with a combined capacity of 80 MW. Each unit has a baghouse and shares common facilities including the coal handling equipment, coal storage area, ponds, and fuel oil tanks. Retired early in 2015, Units 1 and 2 have been undergoing demolition activities. Gulf estimated removal costs for Scholz separate to this Study. As such, 1898 & Co. did not estimate dismantlement costs for Scholz.

3.3.6 Smith

The Gulf Plant Smith is located in Bay County, approximately 5 miles southwest of Southport, Florida. The facility has two (2) coal fired boilers (Unit 1 and Unit 2) with capacities of 125 MW and 180 MW, respectively. Unit 1 and Unit 2 each have a precipitator. The plant also includes a 2 on 1 combined cycle (Unit 3) with a combined capacity of approximately 660 MW. Retired early in 2016, Units 1 and 2 have been undergoing demolition activities. Gulf estimated removal costs for Smith separate to this Study. As such, 1898 & Co. did not estimate dismantlement costs for Smith.

3.3.7 Blue Indigo Solar

The Blue Indigo Solar Energy Center ("Blue Indigo Solar") is located in Jacob City, Florida, with a capacity of 74.5 MW. The layout includes approximately 286,000 solar panels arranged in a 1x29 configuration. The facility has 24 Power Electronics inverters and 24 ABB transformers.

3.3.8 Gulf Solar Proxy

The Gulf Proxy Solar facility represents solar facilities proposed for years beyond 2020, for which Gulf does not yet have information. As such, 1898 & Co. estimated the project will have a capacity of 74.5 MW and developed a generic solar estimate for a 74.5 MW facility, which was utilized as an estimate for the proposed facility. The

estimate is based off of 1898 & Co. experience and includes 325,000 solar panels arranged in a 2x29 configuration. The facility estimate was assumed to have 36 inverters and 36 transformers with buildings on site.

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4.0 DISMANTLEMENT COSTS

1898 & Co. has prepared dismantlement cost estimates for the Plants. When FPL and Gulf determine 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 dismantlement costs. However, FPL and Gulf 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 dismantlement 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, combustion turbines, steam turbine 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 HRSGs 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 Applicable to All Sites

1. Pricing for all estimates is in 2020 dollars.
2. All work will take place in the most cost-efficient method.
3. Labor costs are based on non-Union labor rates for a 40-hour workweek.
4. The estimates are inclusive of all cost necessary to properly demolish all structures, equipment, boilers, tanks, conveying and ancillary buildings, and any other associated equipment and buildings to grade level. For purposes of this Study and the included cost estimates, the sites will be restored to a condition suitable for industrial use (i.e., brownfield site).
5. Units will be dismantled to zero generating output. Existing utilities will remain in place for use by the contractor for the duration of the demolition activities.
6. For purposes of this Study, it is assumed that all units at the power stations will be dismantled as part of a single demolition project.
7. Soil testing and any other on-site testing has not been conducted for this Study. Any environmental clean-up or removal costs are based on previous testing or assumed levels of contamination.
8. In general, abatement of asbestos will precede any other work. After final air quality clearances have been reached, demolition can proceed.

9. 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.
10. Asbestos quantities were provided by FPL and Gulf unless noted otherwise in the site-specific assumptions below.
11. To the extent possible, concrete will be crushed and disposed of on-site. All other material that is not sold as scrap will be disposed of at an off-site landfill.
12. Transmission switchyards and substations within the boundaries of the 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.
13. The costs for relocation of transmission lines, or other transmission assets, are specifically excluded from the dismantlement 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 dismantled.
14. Step-up transformers, auxiliary transformers, and spare transformers are included for demolition and scrap in all estimates.
15. FPL and Gulf will remove or consume all burnable coal, fuel oil and chemicals prior to commencement of demolition activities.
16. 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 as necessary, but lead paint will not be removed prior to demolition.
17. Where applicable, intake and discharge canals including any heater equipment are assumed to remain in place after demolition and thus have been excluded from dismantlement estimates. Furthermore, concrete separators located between intake and discharge canals are assumed to remain in place and are likewise excluded from dismantlement estimates.
18. Environmental costs have not 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.
19. Refractory brick on the coal fired boilers is handled and disposed of as hazardous waste, due to the likelihood of the presence of arsenic contamination.
20. Stormwater ponds will be pumped dewatered, graded to drain to natural drainage patterns, and seeded.
21. Unless otherwise noted, cooling lakes or ponds will remain as-is following dismantling of the plant and all associated costs for removal are excluded from the dismantlement estimates.
22. Site areas will be graded to achieve suitable site drainage to natural drainage patterns, but grading will be minimized to the extent possible.

23. All above grade structures will be demolished. All below grade structures, including foundations, will be removed to two (2) feet below grade, unless otherwise noted herein. Additional structures and foundations greater than two (2) feet below grade will be abandoned in-place unless deemed hazardous by FPL and Gulf or otherwise stated in the assumptions as being demolished.
24. 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. Costs for offsite disposal are included for materials not classified as inert debris.
25. Major equipment, structural steel, combustion turbines, generators, inlet filters, 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.
26. Except for the circulating water lines, underground piping will be abandoned in place. Circulating water pipes will be capped, have the tops broken out, and backfilled with flowable fill.
27. Sewers, catch basins, and ducts will be filled and sealed on the upstream side. Horizontal runs will be abandoned in place after being closed.
28. Costs are included to clean out the fuel oil tanks and lines. Costs have also been included to remove three (3) feet of soil directly below each of the fuel oil tanks to account for the potential for this soil to be contaminated during normal operations.
29. When applicable, dismantlement activities for the solar generating assets will be done according to the lease agreements.
30. Unless otherwise noted in the site-specific assumptions, all Project-specific access roads, fences, gates, and buildings are assumed to be removed as part of the dismantlement.
31. Unless otherwise noted in the site-specific assumptions, disturbed areas are assumed to be restored to original grade, reclaimed with native soils, seeded, and replanted with native vegetation consistent with surrounding land use.
32. Grading and seeding costs are not included for the open areas between the rows of solar panels. It is assumed these areas will not require grading and seeding.
33. FPL and Gulf will remove any spare parts, tools, inventory, or equipment in the buildings prior to commencement of demolition activities
34. Rolling stock, including rail cars, dozers, plant vehicles, etc. is assumed to be removed by FPL and Gulf prior to dismantling.
35. Valuation and sale of land and all replacement generation costs are excluded from this scope.

36. 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 dismantlement. The dismantlement 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.
37. 1898 & Co. recommends applying a contingency of 20 percent to dismantlement estimates power generating facilities; however, as directed by FPL and Gulf, a 15 percent contingency is included on the direct costs in the estimates prepared as part of this study to cover unknowns, with the exception of the estimates prepared for the solar sites which reflect a 10 percent contingency. Owner's indirect costs are included as 5 percent of the direct costs.
38. Market conditions may result in cost variations at the time of contract execution.
39. The scope of the costs included in this Study is limited to the dismantling activities that will occur at the end of useful life of the facilities. Additional on-going costs may be required for maintenance of the site, depending on the condition of the site and ownership of the site. No additional ongoing costs have been included in the cost estimates provided in this Study.
40. Scrap values used in the dismantlement estimates are based on a 12-month average of American Metal Market prices for the given material less the transportation costs required to haul the scrap via truck and/or rail to the major market. The ~~Cincinnati~~ Alabama and South Carolina hubs ~~are~~ is used for the scrap values, except for stainless steel which is assumed to be taken to Chicago for the applicable estimates. Scrap values varied based on the transportation distance. The following ranges of scrap values, inclusive of transportation costs, were utilized in the cost estimates.
- Steel: ~~\$170 to \$209~~ \$162 to \$243 per net ton
 - Copper: \$1.77 to ~~\$2.01~~ \$1.83 per pound
 - Aluminum: \$0.20 to ~~\$0.22~~ \$0.23 per pound
 - Stainless Steel: ~~\$952 to \$965~~ \$529 to \$670 per net ton
 - Brass: \$1.26 to ~~\$1.45~~ \$1.30 per pound
 - Titanium: approximately ~~\$9.35~~ \$10.02 per pound

4.2 Site Specific Assumptions – FPL Plants

In addition to the generic assumptions, the following site-specific assumptions also served as the basis of evaluation for each of the FPL generating facilities. The site-specific assumptions were only applied to the indicated site and were applied in addition to the general assumptions in order to more accurately estimate dismantling activities necessary for the conditions at the site.

4.2.1 Cape Canaveral

1. The laydown yard south of the intake and discharge canals is assumed to be separate from the plant and is excluded from the demolition estimate.
2. The collector switchyard equipment, located to the west of the gas turbines, and the overhead transmission line which runs from the onsite collector switchyard to the adjacent substation are included in the dismantlement estimate. The plant substation will remain in place and is not included in the dismantlement estimate.
3. The natural gas feeder station located north of the onsite switchyard is assumed to remain in place after demolition and has been excluded from the dismantlement estimate.

4.2.2 Dania Beach

1. At the time of the Study, the Plant had not yet reached commercial operation. As such, cost estimates are based on planned documentation provided.

4.2.3 Fort Myers

1. The property south of State Road 80 which is leased to the city for the manatee park is excluded from the dismantlement estimates.
2. The collector switchyard equipment immediately adjacent to the combustion turbines will be removed and all salvageable material will be scrapped including the overhead transmission lines to the plant substation. The plant substation and switchyard will remain and all access roads on the site that are specifically for the plant substation are not included in the dismantlement estimate.
3. Cooling water piping associated with the intake and discharge canals is assumed to be buried at a depth greater than two (2) feet. As such, the associated piping will be capped and left in place.

4.2.4 Lauderdale

1. At the time of this Study the plant was in the process of being dismantled. The costs for Unit 4 and Unit 5 are not included since they are expected to be removed by the end of 2021. Costs are included herein for full dismantlement of the assets associated with Unit 6 and the blackstart units, assuming dismantlement activities have not yet taken place.
2. The collector switchyard equipment immediately adjacent to the combustion turbines will be removed and all salvageable material will be scrapped including the overhead transmission lines to the plant substation. The plant substation and switchyard will remain in place and all access roads on the site that are specifically for the plant substation are not included in the dismantlement estimate.
3. The site includes a bridge to access the main entrance of the site. This bridge is assumed to remain after dismantlement of site and has been excluded from the dismantlement cost estimate.

4.2.5 Manatee

1. The costs for Units 1 and 2 are not included in 1898 & Co.'s cost estimates.
2. The collector switchyard equipment immediately south of the combustion turbines will be removed and all salvageable material will be scrapped including the overhead transmission lines to the plant substation.
3. The plant substation and switchyard located south of the boilers will remain and all access roads on the site that are required for access to the plant substation are not included in the dismantlement estimate.
4. Unit 3 condenser tube material is 316 stainless.
5. Fuel oil tanks at the nearby port are assumed to be separate from the plant and are excluded from the dismantlement estimate. The fuel pipeline from the port to the plant will be flushed, capped, and abandoned in place. However, costs to remove the two large fuel tanks and remediate the associated area directly to the north of the power blocks are included in the cost estimate.

4.2.6 Manatee Energy Storage

1. At the time of the Study, the Plant had not yet reached commercial operation. As such, cost estimates are based on planned documentation provided.
2. All Project-specific access roads, fences, gates, and buildings are assumed to be removed as part of the dismantlement.
3. Disturbed areas are assumed to be restored to original grade, reclaimed with native soils, seeded, and replanted with native vegetation consistent with surrounding land use.
4. The site was assumed to be a 409 MW facility with approximately 62,000 batteries.
5. Battery specifications were not available for review at the time of the Study; however, FPL provided the technology and weight of the batteries, which were lithium-ion batteries weighing approximately 264 pounds.
6. The batteries are assumed to be disposed of at a recycling facility in West Melbourne, Florida. Costs to transport the battery material are included within the costs for disposal.
7. Battery removal costs were developed using metrics reported by the Electric Power Research Institute for battery-based grid energy storage systems.

4.2.7 Martin

1. The costs for Units 1 and 2 are not included in 1898 & Co.'s cost estimates.
2. The site includes two substations, both of which are assumed to remain in place and are excluded from the dismantlement estimate. However, costs are included for removal of the overhead transmission lines.
3. Unit 8 includes a parabolic solar thermal facility. The parabolic troughs will be removed and disposed of in the onsite landfill. The structural framing for the parabolic troughs is made of aluminum and will be recycled, along with the steel columns that support the aluminum framing. The foundations below the columns will be removed to two (2) feet below grade.

4.2.8 Port Everglades

1. The two (2) plant substations and switchyards located south and southwest of the facility will remain and all access roads on the site that are required for access to the plant substations are not included in the dismantlement estimate.
2. The above ground piping at the natural gas metering area is included in the dismantlement estimate, however, all piping below ground is assumed to be two (2) feet below grade and is excluded from the estimate.

4.2.9 Riviera Beach

1. The collector switchyard equipment immediately south of the combustion turbines will be removed and all salvageable material will be scrapped including the overhead transmission lines to the plant substation. The plant substation and switchyard located west of the combustion turbines will remain and all access roads on the site that are specifically for the plant substation are not included in the dismantlement estimate.

4.2.10 Sanford

1. The gazebo and associated parking lot located in the southwest section of the site is assumed to remain and is excluded from the dismantlement estimate.
2. The collector switchyards immediately adjacent to the combustion turbines will be removed and all salvageable material will be scrapped including the overhead transmission lines to the plant substation. The plant substation will remain and all access roads on the site that are specifically for the plant substation are not included in the dismantlement estimate.
3. The plant includes two (2) condensate tanks within a containment area which were originally used for fuel oil storage. Soil remediation under these tanks is included.
4. The site includes ash landfills which were approved as closed prior to this Study. No costs are included in the current estimates for these landfills.

4.2.11 Scherer - FPL

1. Ownership percentages were applied to the dismantlement cost estimate for Scherer as directed by FPL and Gulf. Specifically, the FPL portion of the Scherer cost estimate includes approximately 76 percent of the costs for Unit 4, approximately 19 percent of the costs for the common facilities, and approximately 38.18 percent of the costs for the handling facilities.
2. The plant substation will remain and all access roads on the site that are specifically for the plant substation are not included in the dismantlement estimate.
3. All railroad spurs from highway 87 to site are included in the dismantlement estimate. This includes the railroad tracks used for both limestone and coal transportation.

4. The coal pile area will have two (2) feet of soil excavated and replaced with clean fill, covered with imported topsoil, and seeded.
5. Costs for removal of the ash pond, recycle pond, and gypsum landfills located north of the Plant are not included.
6. The site includes a river pumping station located approximately five (5) miles southeast of the Plant and a water supply pipeline, which transports intake water from the river pumping station to the Plant. These pipes will be excavated to the top of pipe, have the tops broken out, and backfilled with soil.
7. Each unit includes a dedicated parabolic cooling tower.
8. There is a small and large dry stack, each of which is shared between two (2) units (i.e., Unit 4 shares stacks with Unit 3). Half of the costs associated with demolishing the Unit 3 and Unit 4 stacks has been included in the dismantlement costs for each of Units 3 and 4.

4.2.12 Turkey Point

1. Units 1 and 2 have been converted to synchronous condensers. Associated costs for removal are included in the cost estimates.
2. Costs for removal of the discharge canal are not included.
3. Several components are associated with the nuclear units. The nuclear units were excluded from this dismantlement study and therefore, any components that are integrated were excluded from this study, including the following components:
 - 6,500-acre cooling basin located south of Turkey Point;
 - Water treatment facility;
 - Project substation;
 - All parking lots located south of Units 1 and 2;
 - Steam turbine crane track south of Unit 1 and 2 (crane is included); and
 - Boundary fence.

4.2.13 West County

1. The collector switchyard equipment adjacent to the combustion turbines will be removed and all salvageable material will be scrapped including the overhead transmission lines to the plant substation. The plant substation located north of the combustion turbines will remain and all access roads on the site that are specifically for the plant substation are not included in the dismantlement estimate.
2. Cooling water piping from the steam turbine to cooling towers is assumed to be below two (2) feet and will be capped and left in place at the steam turbine and at the cooling towers. All other cooling water piping will be removed and scrapped.

4.2.14 Cape Canaveral (Space Coast)

1. The cost estimate includes cost for grading and seeding the site. No imported topsoil is assumed necessary for the solar facility due to the small footprint of the equipment foundations.

4.2.15 DeSoto Solar Energy Center

1. The cost estimate includes cost for grading and seeding the site. No imported topsoil is assumed necessary for the solar facility due to the small footprint of the equipment foundations.

4.2.16 Planned Solar Sites and FPL Solar Proxy

1. The cost estimate includes cost for grading and seeding the site. No imported topsoil is assumed necessary for the solar facility due to the small footprint of the equipment foundations.
2. The facility was assumed not to have any buildings on site.

4.3 Site Specific Assumptions – Gulf Plants

In addition to the generic assumptions, the following site-specific assumptions also served as the basis of evaluation for each of the Gulf generating facilities.

4.3.1 Crist

1. Units 8A, 8B, 8C, and 8D were assumed to be GE 7FA.05 units. Estimates were based on Lauderdale Unit 6 and 1898 & Co.'s experience, where information was not available.
2. Costs for the ash landfill and gypsum storage areas are not included in the cost estimate.

4.3.2 Daniel

1. 1898 & Co. applied ownership percentages to the cost estimates as directed by FPL and Gulf. Specifically, 50% of the costs for Units 1 and 2 are allocated to Gulf. For the common facilities, 50% of the costs are allocated to Gulf.
2. Costs for the ash pond are not included in the cost estimate.

4.3.3 Pea Ridge/ Pace Co-Gen

1. The tanks at this facility are not owned by Gulf. As such, costs for removal of tanks and associated piping are not included.

4.3.4 Scherer – Gulf

1. Ownership percentages were applied to the dismantlement cost estimate for Scherer as directed by FPL and Gulf. Specifically, the Gulf portion of the Scherer cost estimate includes approximately 25 percent of the costs for Unit 3, approximately 6.25 percent of the costs for the common facilities, and approximately 12.5 percent of the costs for the handling facilities.

2. The plant substation will remain and all access roads on the site that are specifically for the plant substation are not included in the dismantlement estimate.
3. All railroad spurs from highway 87 to site are included in the dismantlement estimate. This includes the railroad tracks used for both limestone and coal transportation.
4. The coal pile area will have two (2) feet of soil excavated and replaced with clean fill, covered with imported topsoil, and seeded.
5. Costs for removal of the ash pond, recycle pond, and gypsum landfills located north of the Plant are not included.
6. The site includes a river pumping station located approximately five (5) miles southeast of the Plant and a water supply pipeline, which transports intake water from the river pumping station to the Plant. These pipes will be excavated to the top of pipe, have the tops broken out, and backfilled with soil.
7. Each unit includes a dedicated parabolic cooling tower.
8. There is a small and large dry stack, each of which is shared between two (2) units (i.e., Unit 4 shares stacks with Unit 3). Half of the costs associated with demolishing the Unit 3 and Unit 4 stacks has been included in the dismantlement costs for each of Units 3 and 4.

4.3.5 Blue Indigo Solar

1. The cost estimate includes cost for grading and seeding the site. No imported topsoil is assumed necessary for the solar facility due to the small footprint of the equipment foundations.

4.3.6 Gulf Solar Proxy

1. The cost estimate includes cost for grading and seeding the site. No imported topsoil is assumed necessary for the solar facility due to the small footprint of the equipment foundations.
2. The facility was assumed not to have any buildings on site.

5.0 RESULTS

5.1 1898 & Co. Estimates

1898 & Co. has prepared a planning level cost estimate in 2020 dollars for the dismantlement of the Plants. These costs are summarized in the following tables. When FPL and Gulf determine that the Plants should be removed, the above grade equipment and steel structures are assumed to have sufficient scrap value to a salvage contractor to offset a portion of the dismantlement costs. FPL and Gulf will incur costs in the demolition and restoration of the sites less the salvage value of equipment and bulk steel.

Table 5-1: Dismantlement Cost Summary – FPL Plants

<u>Asset</u>	<u>Fuel Type</u>	<u>Dismantlement Costs</u>	<u>Salvage Credits</u>	<u>Net Project Cost</u>
<u>Cape Canaveral</u>	<u>Natural Gas</u>	<u>\$ 19,476,531</u>	<u>\$ (6,112,831)</u>	<u>\$ 13,363,700</u>
<u>Dania Beach</u>	<u>Natural Gas</u>	<u>\$ 9,917,186</u>	<u>\$ (4,302,945)</u>	<u>\$ 5,614,241</u>
<u>Ft. Myers</u>	<u>Natural Gas</u>	<u>\$ 38,182,515</u>	<u>\$ (14,280,870)</u>	<u>\$ 23,901,645</u>
<u>Lauderdale</u>	<u>Natural Gas</u>	<u>\$ 15,452,996</u>	<u>\$ (4,820,648)</u>	<u>\$ 10,632,348</u>
<u>Manatee</u>	<u>Natural Gas</u>	<u>\$ 23,457,607</u>	<u>\$ (7,642,721)</u>	<u>\$ 15,814,886</u>
<u>Manatee Energy Storage</u>	<u>Battery</u>	<u>\$ 19,376,477</u>	<u>\$ (2,352,603)</u>	<u>\$ 17,023,874</u>
<u>Martin</u>	<u>Various</u>	<u>\$ 63,481,318</u>	<u>\$ (20,700,946)</u>	<u>\$ 42,780,372</u>
<u>Okeechobee</u>	<u>Natural Gas</u>	<u>\$ 29,063,322</u>	<u>\$ (7,844,837)</u>	<u>\$ 21,218,485</u>
<u>Port Everglades</u>	<u>Natural Gas</u>	<u>\$ 17,637,352</u>	<u>\$ (7,983,861)</u>	<u>\$ 9,653,491</u>
<u>Riviera Beach</u>	<u>Natural Gas</u>	<u>\$ 14,707,712</u>	<u>\$ (10,788,531)</u>	<u>\$ 3,919,181</u>
<u>Sanford</u>	<u>Natural Gas</u>	<u>\$ 31,077,034</u>	<u>\$ (13,415,767)</u>	<u>\$ 17,661,267</u>
<u>Scherer¹</u>	<u>Coal</u>	<u>\$ 33,643,542</u>	<u>\$ (8,019,221)</u>	<u>\$ 25,624,321</u>
<u>Turkey Point</u>	<u>Natural Gas</u>	<u>\$ 18,712,724</u>	<u>\$ (11,043,304)</u>	<u>\$ 7,669,420</u>
<u>West County</u>	<u>Natural Gas</u>	<u>\$ 41,618,419</u>	<u>\$ (15,156,469)</u>	<u>\$ 26,461,950</u>
<u>TOTAL DISMANTLEMENT COST</u>		<u>\$ 375,804,736</u>	<u>\$ (134,465,554)</u>	<u>\$ 241,339,182</u>

Asset	Fuel Type	Dismantlement Costs	Salvage Credits	Net Project Cost
Cape Canaveral	Natural Gas	\$ 19,160,965	\$(5,572,488)	\$ 13,588,477
Dania Beach	Natural Gas	\$ 9,917,186	\$(3,788,840)	\$ 6,128,346
Ft. Myers	Natural Gas	\$ 39,462,939	\$(13,884,633)	\$ 25,578,306
Lauderdale	Natural Gas	\$ 17,903,280	\$(4,278,166)	\$ 13,625,114
Manatee	Natural Gas	\$ 23,786,090	\$(6,819,953)	\$ 16,966,137
Manatee Energy Storage	Battery	\$ 19,376,782	\$(2,133,116)	\$ 17,243,666
Martin	Various	\$ 69,508,565	\$(17,796,919)	\$ 51,711,646
Okeechobee	Natural Gas	\$ 29,063,322	\$(7,020,263)	\$ 22,043,059
Port Everglades	Natural Gas	\$ 17,637,352	\$(7,289,660)	\$ 10,347,692
Riviera Beach	Natural Gas	\$ 14,707,712	\$(10,212,770)	\$ 4,494,942
Sanford	Natural Gas	\$ 30,505,843	\$(11,708,402)	\$ 18,797,441
Scherer ¹	Coal	\$ 33,643,542	\$(6,546,756)	\$ 27,096,786
Turkey Point	Natural Gas	\$ 17,807,280	\$(10,596,087)	\$ 7,211,193
West County	Natural Gas	\$ 48,191,802	\$(13,944,872)	\$ 34,246,930
TOTAL DISMANTLEMENT COST		\$ 390,672,660	\$(121,592,925)	\$ 269,079,735

¹The values for Scherer reflect FPL's ownership percentage.

Table 5-2: Dismantlement Cost Summary – FPL Solar Sites

<u>FPL Solar Site</u>	<u>Fuel Type</u>	<u>Dismantlement Costs</u>	<u>Salvage Credits</u>	<u>Net Project Cost</u>
<u>Babcock Preserve</u>	<u>Solar</u>	<u>\$ 9,213,884</u>	<u>\$ (2,768,088)</u>	<u>\$ 6,445,796</u>
<u>Babcock Ranch Solar</u>	<u>Solar</u>	<u>\$ 9,168,224</u>	<u>\$ (2,666,117)</u>	<u>\$ 6,502,107</u>
<u>Barefoot Bay Solar</u>	<u>Solar</u>	<u>\$ 9,433,557</u>	<u>\$ (2,519,500)</u>	<u>\$ 6,914,057</u>
<u>Blue Cypress Solar</u>	<u>Solar</u>	<u>\$ 8,497,699</u>	<u>\$ (2,079,190)</u>	<u>\$ 6,418,509</u>
<u>Blue Heron Solar (First Citrus)</u>	<u>Solar</u>	<u>\$ 8,939,615</u>	<u>\$ (2,480,384)</u>	<u>\$ 6,459,231</u>
<u>Cape Canaveral (Space Coast)</u>	<u>Solar</u>	<u>\$ 1,049,029</u>	<u>\$ (693,467)</u>	<u>\$ 355,562</u>
<u>Cattle Ranch Solar</u>	<u>Solar</u>	<u>\$ 7,480,708</u>	<u>\$ (2,439,948)</u>	<u>\$ 5,040,760</u>
<u>Citrus Solar</u>	<u>Solar</u>	<u>\$ 8,828,618</u>	<u>\$ (2,479,378)</u>	<u>\$ 6,349,240</u>
<u>Coral Farm Solar</u>	<u>Solar</u>	<u>\$ 8,518,585</u>	<u>\$ (2,096,717)</u>	<u>\$ 6,421,868</u>
<u>DeSoto Solar Energy Center</u>	<u>Solar</u>	<u>\$ 2,696,017</u>	<u>\$ (1,053,078)</u>	<u>\$ 1,642,939</u>
<u>Echo River Solar</u>	<u>Solar</u>	<u>\$ 8,030,063</u>	<u>\$ (2,531,180)</u>	<u>\$ 5,498,883</u>
<u>Hammock Solar</u>	<u>Solar</u>	<u>\$ 8,707,507</u>	<u>\$ (2,332,971)</u>	<u>\$ 6,374,536</u>
<u>Hibiscus</u>	<u>Solar</u>	<u>\$ 7,385,784</u>	<u>\$ (2,086,674)</u>	<u>\$ 5,299,110</u>
<u>Horizon</u>	<u>Solar</u>	<u>\$ 10,034,705</u>	<u>\$ (2,835,688)</u>	<u>\$ 7,199,017</u>
<u>Indian River Solar</u>	<u>Solar</u>	<u>\$ 10,117,666</u>	<u>\$ (2,605,046)</u>	<u>\$ 7,512,620</u>
<u>Interstate Solar</u>	<u>Solar</u>	<u>\$ 7,803,714</u>	<u>\$ (2,198,793)</u>	<u>\$ 5,604,921</u>
<u>Loggerhead Solar</u>	<u>Solar</u>	<u>\$ 9,011,171</u>	<u>\$ (2,482,041)</u>	<u>\$ 6,529,130</u>
<u>Manatee Solar</u>	<u>Solar</u>	<u>\$ 9,526,961</u>	<u>\$ (2,761,150)</u>	<u>\$ 6,765,811</u>
<u>Miami Dade</u>	<u>Solar</u>	<u>\$ 7,725,552</u>	<u>\$ (2,464,894)</u>	<u>\$ 5,260,658</u>
<u>Northern Preserve Solar</u>	<u>Solar</u>	<u>\$ 8,520,651</u>	<u>\$ (2,581,068)</u>	<u>\$ 5,939,583</u>
<u>Okeechobee Solar</u>	<u>Solar</u>	<u>\$ 9,248,051</u>	<u>\$ (1,977,616)</u>	<u>\$ 7,270,435</u>
<u>Pioneer Trail</u>	<u>Solar</u>	<u>\$ 9,648,295</u>	<u>\$ (2,729,126)</u>	<u>\$ 6,919,169</u>
<u>Southfork</u>	<u>Solar</u>	<u>\$ 7,092,424</u>	<u>\$ (1,995,234)</u>	<u>\$ 5,097,190</u>
<u>Sunshine Gateway</u>	<u>Solar</u>	<u>\$ 9,911,566</u>	<u>\$ (2,753,347)</u>	<u>\$ 7,158,219</u>
<u>Sweetbay</u>	<u>Solar</u>	<u>\$ 7,372,229</u>	<u>\$ (2,743,399)</u>	<u>\$ 4,628,830</u>
<u>Twin Lakes Solar</u>	<u>Solar</u>	<u>\$ 8,233,724</u>	<u>\$ (2,385,751)</u>	<u>\$ 5,847,973</u>
<u>Wildflower</u>	<u>Solar</u>	<u>\$ 8,863,487</u>	<u>\$ (2,377,479)</u>	<u>\$ 6,486,008</u>
<u>Egret Solar</u>	<u>Solar</u>	<u>\$ 9,352,153</u>	<u>\$ (2,329,847)</u>	<u>\$ 7,022,306</u>
<u>Lakeside Solar</u>	<u>Solar</u>	<u>\$ 9,352,153</u>	<u>\$ (2,329,847)</u>	<u>\$ 7,022,306</u>
<u>Magnolia Springs Solar</u>	<u>Solar</u>	<u>\$ 9,352,153</u>	<u>\$ (2,329,847)</u>	<u>\$ 7,022,306</u>
<u>Nassau Solar</u>	<u>Solar</u>	<u>\$ 9,352,153</u>	<u>\$ (2,329,847)</u>	<u>\$ 7,022,306</u>
<u>Trailside Solar</u>	<u>Solar</u>	<u>\$ 9,352,153</u>	<u>\$ (2,329,847)</u>	<u>\$ 7,022,306</u>
<u>Union Springs Solar</u>	<u>Solar</u>	<u>\$ 9,352,153</u>	<u>\$ (2,329,847)</u>	<u>\$ 7,022,306</u>
<u>TOTAL DISMANTLEMENT COST</u>		<u>\$ 277,172,404</u>	<u>\$ (77,096,406)</u>	<u>\$ 200,075,998</u>

FPL Solar Site	Fuel Type	Dismantlement Costs	Salvage Credits	Net Project Cost
Babcock Preserve	Solar	\$ 9,214,387	\$ (2,570,473)	\$ 6,643,914
Babcock Ranch Solar	Solar	\$ 9,357,305	\$ (2,479,023)	\$ 6,878,282
Barefoot Bay Solar	Solar	\$ 9,428,845	\$ (2,460,563)	\$ 6,968,282
Blue Cypress Solar	Solar	\$ 8,834,609	\$ (1,926,888)	\$ 6,907,721
Blue Heron Solar (First Citrus)	Solar	\$ 8,939,615	\$ (2,419,211)	\$ 6,520,404
Cape Canaveral (Space Coast)	Solar	\$ 1,069,589	\$ (646,129)	\$ 423,460
Cattle Ranch Solar	Solar	\$ 7,414,968	\$ (2,304,972)	\$ 5,109,996
Citrus Solar	Solar	\$ 8,898,675	\$ (2,357,033)	\$ 6,541,642
Coral Farm Solar	Solar	\$ 8,488,137	\$ (1,976,059)	\$ 6,512,078
DeSoto Solar Energy Center	Solar	\$ 2,696,017	\$ (995,697)	\$ 1,700,320
Echo River Solar	Solar	\$ 7,498,181	\$ (2,945,690)	\$ 4,552,491
Hammock Solar	Solar	\$ 9,020,158	\$ (2,244,254)	\$ 6,775,904
Hibiscus	Solar	\$ 7,385,784	\$ (2,526,588)	\$ 4,859,196
Horizon	Solar	\$ 9,899,805	\$ (2,641,746)	\$ 7,258,059
Indian River Solar	Solar	\$ 10,147,408	\$ (2,424,740)	\$ 7,722,668
Interstate Solar	Solar	\$ 7,803,714	\$ (2,721,524)	\$ 5,082,190
Loggerhead Solar	Solar	\$ 9,011,171	\$ (2,240,318)	\$ 6,770,853
Manatee Solar	Solar	\$ 9,529,373	\$ (2,617,004)	\$ 6,912,369
Miami Dade	Solar	\$ 7,725,552	\$ (2,263,851)	\$ 5,461,701
Northern Preserve Solar	Solar	\$ 8,519,526	\$ (2,439,946)	\$ 6,079,580
Okeechobee Solar	Solar	\$ 9,166,662	\$ (1,876,303)	\$ 7,290,359
Pioneer Trail	Solar	\$ 9,648,295	\$ (2,642,698)	\$ 7,005,597
Southfork	Solar	\$ 6,999,175	\$ (1,882,520)	\$ 5,116,655
Sunshine Gateway	Solar	\$ 9,713,711	\$ (2,484,783)	\$ 7,228,928
Sweetbay	Solar	\$ 7,372,055	\$ (2,561,485)	\$ 4,810,570
Twin Lakes Solar	Solar	\$ 8,233,724	\$ (2,237,982)	\$ 5,995,742
Wildflower	Solar	\$ 9,083,164	\$ (2,280,899)	\$ 6,802,265
Egret Solar	Solar	\$ 9,352,153	\$ (2,852,867)	\$ 6,499,286
Lakeside Solar	Solar	\$ 9,352,153	\$ (2,852,867)	\$ 6,499,286
Magnolia Springs Solar	Solar	\$ 9,352,153	\$ (2,852,867)	\$ 6,499,286
Nassau Solar	Solar	\$ 9,352,153	\$ (2,852,867)	\$ 6,499,286
Trailside Solar	Solar	\$ 9,352,153	\$ (2,852,867)	\$ 6,499,286
Union Springs Solar	Solar	\$ 9,352,153	\$ (2,852,867)	\$ 6,499,286
TOTAL DISMANTLEMENT COST		\$ 277,212,523	\$ (78,285,581)	\$ 198,926,942

Table 5-3: Dismantlement Cost Estimate – Gulf Plants

<u>Gulf Site</u>	<u>Fuel Type</u>	<u>Dismantlement Costs</u>	<u>Salvage Credits</u>	<u>Net Project Cost</u>
<u>Crist</u>	<u>Coal</u>	<u>\$ 68,355,757</u>	<u>\$ (21,508,657)</u>	<u>\$ 46,847,100</u>
<u>Daniel¹</u>	<u>Coal</u>	<u>\$ 17,982,489</u>	<u>\$ (5,248,812)</u>	<u>\$ 12,733,677</u>
<u>Pea Ridge/ Pace Co-Gen</u>	<u>Natural Gas</u>	<u>\$ 947,534</u>	<u>\$ (861,287)</u>	<u>\$ 86,247</u>
<u>Perdido Landfill Gas to Energy Facility</u>	<u>Landfill Gas</u>	<u>\$ 461,384</u>	<u>\$ (138,168)</u>	<u>\$ 323,216</u>
<u>Scherer¹</u>	<u>Coal</u>	<u>\$ 10,570,473</u>	<u>\$ (2,631,712)</u>	<u>\$ 7,938,761</u>
<u>TOTAL DISMANTLEMENT COST</u>		<u>\$ 98,317,637</u>	<u>\$ (30,388,636)</u>	<u>\$ 67,929,001</u>

<u>Gulf Site</u>	<u>Fuel Type</u>	<u>Dismantlement Costs</u>	<u>Salvage Credits</u>	<u>Net Project Cost</u>
<u>Crist</u>	<u>Coal</u>	<u>\$ 68,355,757</u>	<u>\$ (18,305,408)</u>	<u>\$ 50,050,349</u>
<u>Daniel¹</u>	<u>Coal</u>	<u>\$ 17,982,489</u>	<u>\$ (4,446,525)</u>	<u>\$ 13,535,964</u>
<u>Pea Ridge/ Pace Co-Gen</u>	<u>Natural Gas</u>	<u>\$ 933,386</u>	<u>\$ (751,077)</u>	<u>\$ 182,309</u>
<u>Perdido Landfill Gas to Energy Facility</u>	<u>Landfill Gas</u>	<u>\$ 453,592</u>	<u>\$ (115,863)</u>	<u>\$ 337,729</u>
<u>Scherer¹</u>	<u>Coal</u>	<u>\$ 10,570,473</u>	<u>\$ (2,148,438)</u>	<u>\$ 8,422,035</u>
<u>TOTAL DISMANTLEMENT COST</u>		<u>\$ 98,295,697</u>	<u>\$ (25,767,311)</u>	<u>\$ 72,528,386</u>

¹The values for Daniel and Scherer reflect Gulf's ownership percentage.

Table 5-4: Dismantlement Cost Estimate – Gulf Solar Sites

<u>Gulf Solar Site</u>	<u>Fuel Type</u>	<u>Dismantlement Costs</u>	<u>Salvage Credits</u>	<u>Net Project Cost</u>
<u>Blue Indigo Solar</u>	<u>Solar</u>	<u>\$ 9,145,378</u>	<u>\$ (3,966,481)</u>	<u>\$ 5,178,897</u>
<u>TOTAL DISMANTLEMENT COST</u>		<u>\$ 9,145,378</u>	<u>\$ (3,966,481)</u>	<u>\$ 5,178,897</u>

<u>Gulf Solar Site</u>	<u>Fuel Type</u>	<u>Dismantlement Costs</u>	<u>Salvage Credits</u>	<u>Net Project Cost</u>
<u>Blue Indigo Solar</u>	<u>Solar</u>	<u>\$ 9,145,797</u>	<u>\$ (2,897,560)</u>	<u>\$ 6,248,237</u>
<u>TOTAL DISMANTLEMENT COST</u>		<u>\$ 9,145,797</u>	<u>\$ (2,897,560)</u>	<u>\$ 6,248,237</u>

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 Appendices A and B.

5.2 Combined Cost Estimates

FPL and Gulf are in the process of demolition activities and planning for the removal of select units and the environmental remediation of certain ponds and landfills. As part of this process, FPL and Gulf have provided 1898 & Co. with cost estimates internally developed for these activities. 1898 & Co. did not independently verify these cost estimates as part of the development of this study. The cost estimates internally developed by FPL and Gulf reflect costs expected to be incurred on or after January 1, 2022 are provided in the following tables.

Table 5-5: FPL Provided Estimates

FPL Site	Fuel Type	Estimate Description	FPL Developed Estimate
Indiantown	Coal	Entire Site	\$ 22,500,000
Manatee	Various	Units 1 & 2	\$ 69,300,000
Martin	Various	Units 1 & 2	\$ 18,500,000
Scherer – FPL ¹	Coal	Ash Pond, Gypsum Landfills	\$ 125,977,608

¹The value for Scherer reflects FPL's ownership percentage.

Table 5-6: Gulf Provided Estimates

Gulf Site	Fuel Type	Estimate Description	Gulf Developed Estimate
Crist	Coal	Ash Landfill (West)	\$ 16,746,637
Daniel ¹	Coal	Ash Pond	\$ 19,237,400
Scherer – Gulf ¹	Coal	Ash Pond, Gypsum Landfills	\$ 41,244,633
Scholz	Coal	Entire Site	\$ 22,226,024
Smith	Coal/ Natural Gas	Units 1 & 2, Ash Pond, Gypsum Landfills	\$ 17,404,273

¹The values for Daniel and Scherer reflect Gulf's ownership percentage.

The following tables include the cost estimates provided by FPL and Gulf combined with the cost estimates prepared by 1898 & Co.

Table 5-7: FPL and 1898 & Co. Combined Dismantlement Cost Estimates

<u>FPL Site</u>	<u>Fuel Type</u>	<u>Combined Project Cost</u>
<u>Cape Canaveral</u>	<u>Natural Gas</u>	<u>\$ 13,363,700</u>
<u>Dania Beach</u>	<u>Natural Gas</u>	<u>\$ 5,614,241</u>
<u>Ft. Myers</u>	<u>Natural Gas</u>	<u>\$ 23,901,645</u>
<u>Indiantown</u>	<u>Coal</u>	<u>\$ 22,500,000</u>
<u>Lauderdale</u>	<u>Natural Gas</u>	<u>\$ 10,632,348</u>
<u>Manatee</u>	<u>Natural Gas</u>	<u>\$ 85,114,886</u>
<u>Manatee Energy Storage</u>	<u>Battery</u>	<u>\$ 17,023,874</u>
<u>Martin</u>	<u>Various</u>	<u>\$ 61,280,372</u>
<u>Okeechobee</u>	<u>Natural Gas</u>	<u>\$ 21,218,485</u>
<u>Port Everglades</u>	<u>Natural Gas</u>	<u>\$ 9,653,491</u>
<u>Riviera Beach</u>	<u>Natural Gas</u>	<u>\$ 3,919,181</u>
<u>Sanford</u>	<u>Natural Gas</u>	<u>\$ 17,661,267</u>
<u>Scherer - FPL</u>	<u>Coal</u>	<u>\$ 151,601,929</u>
<u>Turkey Point</u>	<u>Natural Gas</u>	<u>\$ 7,669,420</u>
<u>West County</u>	<u>Natural Gas</u>	<u>\$ 26,461,950</u>
<u>SOLAR SITES TOTAL</u>	<u>Solar</u>	<u>\$ 200,075,998</u>
<u>TOTAL DISMANTLEMENT COST</u>		<u>\$ 677,692,788</u>

<u>FPL Site</u>	<u>Fuel Type</u>	<u>Combined Project Cost</u>
<u>Cape Canaveral</u>	<u>Natural Gas</u>	<u>\$ 13,588,477</u>
<u>Dania Beach</u>	<u>Natural Gas</u>	<u>\$ 6,128,346</u>
<u>Ft. Myers</u>	<u>Natural Gas</u>	<u>\$ 25,578,306</u>
<u>Indiantown</u>	<u>Coal</u>	<u>\$ 22,500,000</u>
<u>Lauderdale</u>	<u>Natural Gas</u>	<u>\$ 13,625,114</u>
<u>Manatee</u>	<u>Natural Gas</u>	<u>\$ 86,266,137</u>
<u>Manatee Energy Storage</u>	<u>Battery</u>	<u>\$ 17,243,666</u>
<u>Martin</u>	<u>Various</u>	<u>\$ 70,211,646</u>
<u>Okeechobee</u>	<u>Natural Gas</u>	<u>\$ 22,043,059</u>
<u>Port Everglades</u>	<u>Natural Gas</u>	<u>\$ 10,347,692</u>
<u>Riviera Beach</u>	<u>Natural Gas</u>	<u>\$ 4,494,942</u>
<u>Sanford</u>	<u>Natural Gas</u>	<u>\$ 18,797,441</u>
<u>Scherer - FPL</u>	<u>Coal</u>	<u>\$ 153,074,394</u>
<u>Turkey Point</u>	<u>Natural Gas</u>	<u>\$ 7,211,193</u>
<u>West County</u>	<u>Natural Gas</u>	<u>\$ 34,246,930</u>
<u>SOLAR SITES TOTAL</u>	<u>Solar</u>	<u>\$ 198,926,942</u>
<u>TOTAL DISMANTLEMENT COST</u>		<u>\$ 704,284,285</u>

Table 5-8: Gulf and 1898 & Co. Combined Dismantlement Cost Estimates

<u>Gulf Site</u>	<u>Fuel Type</u>	<u>Combined Project Cost</u>
<u>Crist</u>	<u>Coal</u>	<u>\$ 63,593,737</u>
<u>Daniel</u>	<u>Coal</u>	<u>\$ 31,971,077</u>
<u>Pea Ridge/Pace Co-Gen</u>	<u>Natural Gas</u>	<u>\$ 86,247</u>
<u>Perdido Landfill Gas to Energy Facility</u>	<u>Landfill Gas</u>	<u>\$ 323,216</u>
<u>Scherer - Gulf</u>	<u>Coal</u>	<u>\$ 49,183,394</u>
<u>Scholz</u>	<u>Coal</u>	<u>\$ 22,226,024</u>
<u>Smith</u>	<u>Coal/ Natural Gas</u>	<u>\$ 17,404,273</u>
<u>SOLAR SITES TOTAL</u>	<u>Solar</u>	<u>\$ 5,178,897</u>
<u>TOTAL DISMANTLEMENT COST</u>		<u>\$ 189,966,865</u>

<u>Gulf Site</u>	<u>Fuel Type</u>	<u>Combined Project Cost</u>
<u>Crist</u>	<u>Coal</u>	<u>\$ 66,796,986</u>
<u>Daniel</u>	<u>Coal</u>	<u>\$ 32,773,364</u>
<u>Pea Ridge/Pace Co-Gen</u>	<u>Natural Gas</u>	<u>\$ 182,309</u>
<u>Perdido Landfill Gas to Energy Facility</u>	<u>Landfill Gas</u>	<u>\$ 337,729</u>
<u>Scherer - Gulf</u>	<u>Coal</u>	<u>\$ 49,666,668</u>
<u>Scholz</u>	<u>Coal</u>	<u>\$ 22,226,024</u>
<u>Smith</u>	<u>Coal/ Natural Gas</u>	<u>\$ 17,404,273</u>
<u>SOLAR SITES TOTAL</u>	<u>Solar</u>	<u>\$ 6,248,237</u>
<u>TOTAL DISMANTLEMENT COST</u>		<u>\$ 195,635,590</u>

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APPENDIX A – FPL COST ESTIMATE SUMMARIES

Table A-1
Babcock Preserve
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Babcock Preserve						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,501,453	\$ 1,406,535	\$ <u>357,586,342,597</u>	\$ -	\$ <u>3,265,5743,250,585</u>	\$ -
Panel Supports/Rack	\$ 1,820,165	\$ 1,705,099	\$ -	\$ -	\$ 3,525,264	\$ -
Electrical & Wiring	\$ 89,650	\$ 83,982	\$ -	\$ -	\$ 173,632	\$ -
Site Restoration	\$ 139,187	\$ 130,388	\$ -	\$ 784,385	\$ 1,053,960	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 1,692	\$ -	\$ 1,692	\$ -
Debris	\$ -	\$ -	\$ <u>7,2446,940</u>	\$ -	\$ <u>7,2446,940</u>	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,768,088)
Subtotal	\$ 3,550,455	\$ 3,326,004	\$ <u>366,522351,229</u>	\$ 784,385	\$ <u>8,027,3668,012,073</u>	\$ (2,768,088)
Babcock Preserve Subtotal	\$ 3,550,455	\$ 3,326,004	\$ <u>366,522351,229</u>	\$ 784,385	\$ <u>8,027,3668,012,073</u>	\$ (2,768,088)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ <u>-8,027,3668,012,073</u>	\$ (2,768,088)
PROJECT INDIRECTS (5%)					\$ <u>401,368400,604</u>	
CONTINGENCY (10%)					\$ <u>802,737801,207</u>	
TOTAL PROJECT COST (CREDIT)					\$ <u>9,231,4719,213,884</u>	\$ (2,768,088)
TOTAL NET PROJECT COST (CREDIT)					\$ <u>-6,463,3836,445,796</u>	

Table A-2
Babcock Ranch
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Babcock Ranch						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,591,267	\$ 1,490,672	\$ 379,000 <u>394,900</u>	\$ -	\$ 3,460,939 <u>3,476,839</u>	\$ -
Panel Supports/Rack	\$ 1,668,049	\$ 1,562,600	\$ -	\$ -	\$ 3,230,649	\$ -
Electrical & Wiring	\$ 94,464	\$ 88,492	\$ -	\$ -	\$ 182,956	\$ -
Site Restoration	\$ 139,187	\$ 130,388	\$ -	\$ 800,127	\$ 1,069,702	\$ -
Special Waste	\$ -	\$ -	\$ -	\$ 2,400	\$ 2,400	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 1,692	\$ -	\$ 1,692	\$ -
Debris	\$ -	\$ -	\$ 7,804 <u>8,131</u>	\$ -	\$ 7,804 <u>8,131</u>	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,666,117)
Subtotal	\$ 3,492,967	\$ 3,272,152	\$ 388,496<u>404,723</u>	\$ 802,527	\$ 7,956,142<u>7,972,369</u>	\$ (2,666,117)
Babcock Ranch Subtotal	\$ 3,492,967	\$ 3,272,152	\$ 388,496<u>404,723</u>	\$ 802,527	\$ 7,956,142<u>7,972,369</u>	\$ (2,666,117)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 7,956,142<u>7,972,369</u>	\$ (2,666,117)
PROJECT INDIRECTS (5%)					\$ 397,807<u>398,618</u>	
CONTINGENCY (10%)					\$ 795,614<u>797,237</u>	
TOTAL PROJECT COST (CREDIT)					\$ 9,449,563<u>9,168,224</u>	\$ (2,666,117)
TOTAL NET PROJECT COST (CREDIT)					\$ 6,483,446<u>6,502,107</u>	

Table A-3
Barefoot Bay
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Barefoot Bay						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 46743241,654,388	\$ 4,666,6661,549,802	\$ 345,331364,217	\$ -	\$ 3,682,3473,568,407	\$ -
Panel Supports/Rack	\$ 47549661,734,215	\$ 4,644,2441,624,582	\$ -	\$ -	\$ 3,393,4763,358,797	\$ -
Electrical & Wiring	\$ 9203991,106	\$ 86,22085,346	\$ -	\$ -	\$ 478,269176,452	\$ -
Site Restoration	\$ 429445127,807	\$ 420,952119,727	\$ -	\$ 845,824837,252	\$ 4,096,8881,084,786	\$ -
Special Waste	\$ -	\$ -	\$ -	\$ 6,5366,536	\$ 6,5366,536	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 3,6043,567	\$ -	\$ 3,6043,567	\$ -
Debris	\$ -	\$ -	\$ 4,3424,548	\$ -	\$ 4,3424,548	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,519,500)
Subtotal	\$ 3,644,4403,607,516	\$ 3,414,0483,379,457	\$ 353,247372,332	\$ 852367843,788	\$ 8,264,0928,203,093	\$ (2,519,500)
Barefoot Bay Subtotal	\$ 36444403,607,516	\$ 34140483,379,457	\$ 353247372,332	\$ 852367843,788	\$ 82640928,203,093	\$ (2,519,500)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 82640928,203,093	\$ (2,519,500)
PROJECT INDIRECTS (5%)					\$ 413,206410,155	
CONTINGENCY (10%)					\$ 826,409820,309	
TOTAL PROJECT COST (CREDIT)					\$ 9,503,7069,433,557	\$ (2,519,500)
TOTAL NET PROJECT COST (CREDIT)					\$ 6,984,2066,914,057	

Table A-4
Blue Cypress Solar
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Blue Cypress Solar						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,614,791	\$ 1,512,708	\$ 294,076 <u>306,281</u>	\$ -	\$ 344,857 <u>3,433,780</u>	\$ -
Panel Supports/Rack	\$ 1,384,933	\$ 1,297,381	\$ -	\$ -	\$ 2,682,314	\$ -
Electrical & Wiring	\$ 83,312	\$ 78,045	\$ -	\$ -	\$ 161,357	\$ -
Site Restoration	\$ 129,115	\$ 120,952	\$ -	\$ 819,917	\$ 1,069,984	\$ -
Special Waste	\$ -	\$ -	\$ -	\$ 7,076	\$ 7,076	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 3,604	\$ -	\$ 3,604	\$ -
Debris	\$ -	\$ -	\$ 294,300 <u>3,097</u>	\$ -	\$ 294,300 <u>3,097</u>	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,072,596)
Subtotal	\$ 3,212,151	\$ 3,009,086	\$ 297,623 <u>312,982</u>	\$ 826,993	\$ 734,585 <u>7,361,212</u>	\$ (2,072,596)
Blue Cypress Solar Subtotal	\$ 3,212,151	\$ 3,009,086	\$ 297,623 <u>312,982</u>	\$ 826,993	\$ 734,585 <u>7,361,212</u>	\$ (2,072,596)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 734,585 <u>7,361,212</u>	\$ (2,072,596)
PROJECT INDIRECTS (5%)					\$ 367,293 <u>368,061</u>	
CONTINGENCY (10%)					\$ 734,585 <u>736,121</u>	
SITE INVENTORY COST (CREDIT)¹					\$ 32,304	\$ (6,594)
TOTAL PROJECT COST (CREDIT)					\$ 848,003 <u>8,497,699</u>	\$ (2,079,190)
TOTAL NET PROJECT COST (CREDIT)					\$ 640,084 <u>6,418,509</u>	

¹ Site inventory costs and recoverable scrap of inventory estimates (10%) were provided by FPL and were not independently reviewed by 1898 & Co.

Table A-5
Blue Heron
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmenta l	Total Cost	Scrap Value
Blue Heron						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,511,626	\$ 1,416,065	\$ 428992 <u>329,397</u>	\$ -	\$ 3356683 <u>3,257,088</u>	\$ -
Panel Supports/Rack	\$ 1,689,534	\$ 1,582,726	\$ -	\$ -	\$ 3,272,260	\$ -
Electrical & Wiring	\$ 89,993	\$ 84,304	\$ -	\$ -	\$ 174,297	\$ -
Site Restoration	\$ 139,187	\$ 130,388	\$ -	\$ 791,968	\$ 1,061,543	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 1,762	\$ -	\$ 1,762	\$ -
Debris	\$ -	\$ -	\$ 8632 <u>6,628</u>	\$ -	\$ 8632 <u>6,628</u>	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,480,384)
Subtotal	\$ 3,430,340	\$ 3,213,483	\$ 439386 <u>337,787</u>	\$ 791,968	\$ 7875477 <u>7,773,578</u>	\$ (2,480,384)
Blue Heron Subtotal	\$ 3,430,340	\$ 3,213,483	\$ 439386 <u>337,787</u>	\$ 791,968	\$ 7875477 <u>7,773,578</u>	\$ (2,480,384)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 7875477 <u>7,773,578</u>	\$ (2,480,384)
PROJECT INDIRECTS (5%)					\$ 393759 <u>388,679</u>	
CONTINGENCY (10%)					\$ 787548 <u>777,358</u>	
TOTAL PROJECT COST (CREDIT)					\$ 9056454 <u>8,939,615</u>	\$ (2,480,384)
TOTAL NET PROJECT COST (CREDIT)					\$ 6576070 <u>6,459,231</u>	

Table A-6
Cape Canaveral Energy Center
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Cape Canaveral Energy Center						
<i>Unit 5</i>						
CTGs and HRSGs	\$ 3274920 3,241,739	\$ 3200093 3,167,671	\$ -	\$ -	\$ 6475013 6,409,410	\$ -
Steam Turbine & Building	\$ 4294267 1,281,154	\$ 4264696 1,251,882	\$ -	\$ -	\$ 2568963 2,533,036	\$ -
SCR	\$ 400806 99,784	\$ 98502 97,504	\$ -	\$ -	\$ 499308 197,288	\$ -
Stacks	\$ 96176 95,202	\$ 93979 93,027	\$ -	\$ -	\$ 190156 188,229	\$ -
GSU & Foundation	\$ 246834 243,340	\$ 240214 237,781	\$ -	\$ -	\$ 486048 481,122	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 458794 157,182	\$ -	\$ 458794 157,182	\$ -
Debris	\$ -	\$ -	\$ 63 68	\$ -	\$ 63 68	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,568,477)
Subtotal	\$ 4012004 1,951,221	\$ 4897496 1,847,866	\$ 458854 157,251	\$ -	\$ 4008349 1,956,336	\$ (5,568,477)
<i>Common</i>						
Switchyard and Substation	\$ 49666 49,163	\$ 48534 48,040	\$ -	\$ -	\$ 98198 97,203	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 484260 179,424	\$ 477119 175,324	\$ -	\$ 468876 167,165	\$ 527266 521,914	\$ -
BOP Misc.	\$ 48372 18,186	\$ 47952 17,770	\$ -	\$ -	\$ 36324 35,956	\$ -
Roads	\$ 65894 84,964	\$ 63872 83,023	\$ -	\$ -	\$ 469708 167,987	\$ -
All BOP Buildings	\$ 692460 586,457	\$ 679923 573,058	\$ -	\$ -	\$ 1473384 1,159,516	\$ -
Fuel Equipment	\$ 481324 179,484	\$ 477178 175,383	\$ -	\$ -	\$ 358500 354,867	\$ -
All Other Tanks	\$ 478409 173,335	\$ 474468 169,375	\$ -	\$ -	\$ 346248 342,710	\$ -
Contaminated Soil Removal	\$ -	\$ -	\$ -	\$ 182,480	\$ 182,480	\$ -
Fuel Oil Storage Tank Cleaning	\$ -	\$ -	\$ -	\$ 85,956	\$ 85,956	\$ -
Fuel Oil Line Flushing/Cleaning	\$ -	\$ -	\$ -	\$ 34,083	\$ 34,083	\$ -
Pond Closure	\$ -	\$ -	\$ -	\$ 1,489,416	\$ 1,489,416	\$ -
Hazardous Waste Disposal	\$ -	\$ -	\$ -	\$ 6,876	\$ 6,876	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 69344 68,639	\$ -	\$ 69344 68,639	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 845482 807,220	\$ 845482 807,220	\$ -
Debris	\$ -	\$ -	\$ 2470 2,338	\$ -	\$ 2470 2,338	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (380,891)
Subtotal	\$ 4284025 1,271,015	\$ 4254687 1,241,975	\$ 74512 70,977	\$ 2783170 2,773,197	\$ 5393395 5,357,168	\$ (380,891)
Subtotal	\$ 6296027 6,232,237	\$ 6152173 6,089,841	\$ 230367 228,228	\$ 2783170 2,773,197	\$ 15464738 15,323,505	\$ (5,949,369)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 15464738 15,323,505	\$ (5,949,369)
PROJECT INDIRECTS (5%)					\$ 773086 766,175	
CONTINGENCY (15%)					\$ 2349260 2,298,526	
SITE INVENTORY COST (CREDIT)¹					\$ 1,088,325	\$ (163,462)
TOTAL PROJECT COST (CREDIT)					\$ 4964244 19,476,531	\$ (6,112,831)
TOTAL NET PROJECT COST (CREDIT)					\$ 13529580 13,363,700	

¹ Site inventory costs and recoverable scrap of inventory estimates (10%) were provided by FPL and were not independently reviewed by 1898 & Co.

Table A-7
Cape Canaveral Solar (Space Coast)
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Cape Canaveral Solar (Space Coast)						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 143404 141,948	\$ 134335 132,974	\$ 36,304	\$ -	\$ 314040 311,226	\$ -
Panel Supports/Rack	\$ 487424 185,522	\$ 475573 173,794	\$ -	\$ -	\$ 962994 359,316	\$ -
Electrical & Wiring	\$ 50027 49,520	\$ 46865 46,389	\$ -	\$ -	\$ 96892 95,909	\$ -
Site Restoration	\$ 36890 36,516	\$ 34558 34,208	\$ -	\$ 69544 68,807	\$ 140958 139,531	\$ -
Special Waste	\$ -	\$ -	\$ -	\$ 2,359	\$ 2,359	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 4496 1,184	\$ -	\$ 4496 1,184	\$ -
Debris	\$ -	\$ -	\$ 2,674	\$ -	\$ 2,674	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (693,467)
Subtotal	\$ 417739 413,506	\$ 394334 387,365	\$ 40474 40,162	\$ 74870 71,166	\$ 924444 912,199	\$ (693,467)
Cape Canaveral Solar (Space Coast) Subtotal	\$ 417739 413,506	\$ 394334 387,365	\$ 40474 40,162	\$ 74870 71,166	\$ 924444 912,199	\$ (693,467)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 924444 912,199	\$ (693,467)
PROJECT INDIRECTS (5%)					\$ 46056 45,610	
CONTINGENCY (10%)					\$ 92444 91,220	
TOTAL PROJECT COST (CREDIT)					\$ 1059284 1,049,029	\$ (693,467)
TOTAL NET PROJECT COST (CREDIT)					\$ 365844 355,562	

Table A-8
Cattle Ranch
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Cattle Ranch						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,230,109	\$ 1,152,345	\$ 319277 268,052	\$ -	\$ 2701734 2,650,506	\$ -
Panel Supports/Rack	\$ 1,487,933	\$ 1,393,869	\$ -	\$ -	\$ 2,881,802	\$ -
Electrical & Wiring	\$ 89,809	\$ 84,131	\$ -	\$ -	\$ 173,940	\$ -
Site Restoration	\$ 69,594	\$ 65,194	\$ -	\$ 655,608	\$ 790,396	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 1,692	\$ -	\$ 1,692	\$ -
Debris	\$ -	\$ -	\$ 7894 6,628	\$ -	\$ 7894 6,628	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,439,948)
Subtotal	\$ 2,877,445	\$ 2,695,539	\$ 328863 276,372	\$ 655,608	\$ 6557455 6,504,964	\$ (2,439,948)
Cattle Ranch Subtotal	\$ 2,877,445	\$ 2,695,539	\$ 328863 276,372	\$ 655,608	\$ 6557455 6,504,964	\$ (2,439,948)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 6557455 6,504,964	\$ (2,439,948)
PROJECT INDIRECTS (5%)					\$ 327873 325,248	
CONTINGENY (10%)					\$ 655746 650,496	
TOTAL PROJECT COST (CREDIT)					\$ 7541074 7,480,708	\$ (2,439,948)
TOTAL NET PROJECT COST (CREDIT)					\$ 5104426 5,040,760	

Table A-9
Citrus Solar
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Citrus Solar						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1494832 1,547,818	\$ 1400333 1,449,969	\$ 387986 325,738	\$ -	\$ 3283464 3323525	\$ -
Panel Supports/Rack	\$ 1667996 1,622,643	\$ 1468028 1,520,064	\$ -	\$ -	\$ 8036424 3142707	\$ -
Electrical & Wiring	\$ 75142 77,805	\$ 70363 72,837	\$ -	\$ -	\$ 145505 150642	\$ -
Site Restoration	\$ 132228 136,915	\$ 123869 128,260	\$ -	\$ 753604 780,316	\$ 1009701 1045491	\$ -
Special Waste	\$ -	\$ -	\$ -	\$ 8,100	\$ 8,100	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 3305 3,422	\$ -	\$ 3305 3,422	\$ -
Debris	\$ -	\$ -	\$ 3730 3,131	\$ -	\$ 3730 3,131	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,479,378)
Subtotal	\$ 2269298 3,385,181	\$ 3062593 3,171,130	\$ 395021 332,291	\$ 761704 788,416	\$ 7488616 76,77,018	\$ (2,479,378)
Citrus Solar Subtotal	\$ 2269298 3,385,181	\$ 3062593 3,171,130	\$ 395021 332,291	\$ 761704 788,416	\$ 7488616 76,77,018	\$ (2,479,378)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 7488616 76,77,018	\$ (2,479,378)
PROJECT INDIRECTS (5%)					\$ 374400 383,900	
CONTINGENCY (10%)					\$ 748900 767,700	
TOTAL PROJECT COST (CREDIT)					\$ 8614916 8,828,618	\$ (2,479,378)
TOTAL NET PROJECT COST (CREDIT)					\$ 6132538 6,349,240	

Table A-10
Coral Farm Solar
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Coral Farm Solar						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,616,734	\$ 1,514,528	\$ 442,766 462,994	\$ -	\$ 367,402 3,594,256	\$ -
Panel Supports/Rack	\$ 1,390,046	\$ 1,302,171	\$ -	\$ -	\$ 2,692,217	\$ -
Electrical & Wiring	\$ 80,431	\$ 75,347	\$ -	\$ -	\$ 155,778	\$ -
Site Restoration	\$ 79,892	\$ 74,841	\$ -	\$ 795,882	\$ 950,615	\$ -
Special Waste	\$ -	\$ -	\$ -	\$ 6,536	\$ 6,536	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 3,511	\$ -	\$ 3,511	\$ -
Debris	\$ -	\$ -	\$ 435,400 4,552	\$ -	\$ 435,400 4,552	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,096,717)
Subtotal	\$ 3,167,103	\$ 2,966,887	\$ 450,634 471,057	\$ 802,418	\$ 738,703 7,407,465	\$ (2,096,717)
Coral Farm Solar Subtotal	\$ 3,167,103	\$ 2,966,887	\$ 450,634 471,057	\$ 802,418	\$ 738,703 7,407,465	\$ (2,096,717)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 738,703 7,407,465	\$ (2,096,717)
PROJECT INDIRECTS (5%)					\$ 369,352 370,373	
CONTINGENCY (10%)					\$ 73,870 740,747	
TOTAL PROJECT COST (CREDIT)					\$ 849,509 8,518,585	\$ (2,096,717)
TOTAL NET PROJECT COST (CREDIT)					\$ 639,837 6,421,868	

Table A-11
Dania Beach
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Dania Beach						
<i>Unit 7</i>						
CTGs and HRSGs	\$ 1684734 1,655,069	\$ 4643306 1,617,254	\$ -	\$ -	\$ 3328037 3,272,323	\$ -
Steam Turbine & Building	\$ 498649 490,744	\$ 487266 479,531	\$ -	\$ -	\$ 985915 970,275	\$ -
SCR	\$ 66483 65,134	\$ 64674 63,645	\$ -	\$ -	\$ 131157 128,779	\$ -
Cooling Towers & Basin	\$ 526406 518,060	\$ 514378 506,223	\$ -	\$ -	\$ 1040783 1,024,283	\$ -
Stacks	\$ 53269 52,425	\$ 52062 51,227	\$ -	\$ -	\$ 105331 103,652	\$ -
GSU & Foundation	\$ 102466 100,546	\$ 99834 98,249	\$ -	\$ -	\$ 202300 198,795	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 84863 83,518	\$ -	\$ 84863 83,518	\$ -
Debris	\$ -	\$ -	\$ 26203 18,472	\$ -	\$ 26203 18,472	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,043,100)
Subtotal	\$ 2928403 2,881,978	\$ 2864494 2,816,129	\$ 443066 101,990	\$ -	\$ 6002963 5,800,097	\$ (4,043,100)
<i>Common</i>						
Cooling Water Intakes and Circulating Water Pumps	\$ 24497 20,861	\$ 26743 20,384	\$ -	\$ -	\$ 41240 41,245	\$ -
Roads	\$ 44276 11,097	\$ 44048 10,843	\$ -	\$ -	\$ 88324 21,940	\$ -
All BOP Buildings	\$ 466426 162,802	\$ 464645 159,082	\$ -	\$ -	\$ 931071 321,884	\$ -
Fuel Equipment	\$ 7266 7,140	\$ 7989 6,977	\$ -	\$ -	\$ 15255 14,117	\$ -
All Other Tanks	\$ 573098 563,973	\$ 559965 551,087	\$ -	\$ -	\$ 1,133,063 1,115,060	\$ -
Transformers & Foundation	\$ 4444 4,078	\$ 4049 3,985	\$ -	\$ -	\$ 8493 8,063	\$ -
Fuel Oil Line Flushing/Cleaning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 48220 47,456	\$ 14,000	\$ 62,220 47,456	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 894344 877,184	\$ 894344 877,184	\$ -
Debris	\$ -	\$ -	\$ 5004 3,276	\$ -	\$ 5004 3,276	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (259,845)
Subtotal	\$ 782356 769,951	\$ 764479 752,358	\$ 53224 50,732	\$ 906344 891,184	\$ 2505369 2,464,225	\$ (259,845)
Dania Beach Subtotal	\$ 782356 769,951	\$ 764479 752,358	\$ 53224 50,732	\$ 906344 891,184	\$ 8,408,332 8,264,322	\$ (4,302,945)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 8,408,332 8,264,322	\$ (4,302,945)
PROJECT INDIRECTS (5%)					\$ 420417 413,216	
CONTINGENCY (15%)					\$ 1,261,250 1,239,648	
TOTAL PROJECT COST (CREDIT)					\$ 10,089,999 9,917,186	\$ (4,302,945)
TOTAL NET PROJECT COST (CREDIT)					\$ 5,787,054 5,614,241	

Table A-12
DeSoto
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
DeSoto						
<i>Solar Farm</i>						
O&M Building	\$ 12,175	\$ 11,405	\$ -	\$ -	\$ 23,580	\$ -
Solar Panel Removal/Recycling	\$ 325,244	\$ 304,683	\$ 87664 70.874	\$ -	\$ 747694 700.801	\$ -
Panel Supports/Rack	\$ 618,829	\$ 579,708	\$ -	\$ -	\$ 1,198,537	\$ -
Electrical & Wiring	\$ 47,168	\$ 44,179	\$ -	\$ -	\$ 91,347	\$ -
Site Restoration	\$ 65,707	\$ 61,553	\$ -	\$ 184,577	\$ 311,837	\$ -
Special Waste	\$ -	\$ -	\$ -	\$ 13,200	\$ 13,200	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 2,597	\$ -	\$ 2,597	\$ -
Debris	\$ -	\$ -	\$ 3648 2.464	\$ -	\$ 3648 2.464	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,053,078)
Subtotal	\$ 1,069,123	\$ 1,001,528	\$ 93309 75.935	\$ 197,777	\$ 2364737 2,344,363	\$ (1,053,078)
DeSoto Subtotal	\$ 1,069,123	\$ 1,001,528	\$ 93309 75.935	\$ 197,777	\$ 2364737 2,344,363	\$ (1,053,078)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 2364737 2,344,363	\$ (1,053,078)
PROJECT INDIRECTS (5%)					\$ 448087 117,218	
CONTINGENCY (10%)					\$ 236474 234,436	
TOTAL PROJECT COST (CREDIT)					\$ 2746998 2,696,017	\$ (1,053,078)
TOTAL NET PROJECT COST (CREDIT)					\$ 4662920 1,642,939	

Table A-13
Echo River
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Echo River						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 4263407 1,226,069	\$ 4483256 1,148,560	\$ 473300 468,552	\$ -	\$ 2949663 2,843,181	\$ -
Panel Supports/Rack	\$ 4654693 1,605,989	\$ 4649949 1,504,462	\$ -	\$ -	\$ 3204443 3,110,451	\$ -
Electrical & Wiring	\$ 92800 90,079	\$ 86933 84,385	\$ -	\$ -	\$ 479733 174,464	\$ -
Site Restoration	\$ 92442 89,702	\$ 86570 84,031	\$ -	\$ 687832 667,664	\$ 866844 841,397	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 2207 2,142	\$ -	\$ 2207 2,142	\$ -
Debris	\$ -	\$ -	\$ 44444 11,029	\$ -	\$ 44444 11,029	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,531,180)
Subtotal	\$ 3402822 3,011,839	\$ 2906669 2,821,438	\$ 486648 481,723	\$ 687832 667,664	\$ 7483974 6,982,664	\$ (2,531,180)
Echo River Subtotal	\$ 3402822 3,011,839	\$ 2906669 2,821,438	\$ 486648 481,723	\$ 687832 667,664	\$ 7483974 6,982,664	\$ (2,531,180)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 7483974 6,982,664	\$ (2,531,180)
PROJECT INDIRECTS (5%)					\$ 359199 349,133	
CONTINGENCY (10%)					\$ 748397 698,266	
TOTAL PROJECT COST (CREDIT)					\$ 8264567 8,030,063	\$ (2,531,180)
TOTAL NET PROJECT COST (CREDIT)					\$ 5730387 5,498,883	

Table A-14
Ft. Myers
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Ft. Myers						
<i>Unit 2</i>						
CTGs and HRSGs	\$ 5,599,847	\$ 5,471,900	\$ -	\$ -	\$ 11,071,747	\$ -
Steam Turbine & Building	\$ 1,083,793	\$ 1,059,030	\$ -	\$ -	\$ 2,142,823	\$ -
Stacks	\$ 181,440	\$ 177,294	\$ -	\$ -	\$ 358,734	\$ -
GSU & Foundation	\$ 186,041	\$ 181,790	\$ -	\$ -	\$ 367,831	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 292,687	\$ -	\$ 292,687	\$ -
Debris	\$ -	\$ -	\$ 21,259	\$ -	\$ 21,259	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,834,599)
Subtotal	\$ 7,051,121	\$ 6,890,014	\$ 313,946	\$ -	\$ 14,255,081	\$ (10,834,599)
<i>Unit 3</i>						
CTGs and HRSGs	\$ 1,700,791	\$ 1,661,931	\$ -	\$ -	\$ 3,362,722	\$ -
Stacks	\$ 21,733	\$ 21,236	\$ -	\$ -	\$ 42,969	\$ -
Switchgear & Electrical	\$ 33,198	\$ 32,440	\$ -	\$ -	\$ 65,638	\$ -
GSU & Foundation	\$ 121,045	\$ 118,279	\$ -	\$ -	\$ 239,324	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 109,106	\$ -	\$ 109,106	\$ -
Debris	\$ -	\$ -	\$ 14,210	\$ -	\$ 14,210	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,989,620)
Subtotal	\$ 1,876,767	\$ 1,833,886	\$ 123,316	\$ -	\$ 3,833,969	\$ (1,989,620)
<i>Blackstarts</i>						
CTGs and HRSGs	\$ 178,139	\$ 174,069	\$ -	\$ -	\$ 352,208	\$ -
GSU & Foundation	\$ 27,313	\$ 26,688	\$ -	\$ -	\$ 54,001	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 1,836	\$ -	\$ 1,836	\$ -
Debris	\$ -	\$ -	\$ 1,330	\$ -	\$ 1,330	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (421,090)
Subtotal	\$ 205,452	\$ 200,757	\$ 3,166	\$ -	\$ 409,375	\$ (421,090)
<i>Common</i>						
Asbestos Removal	\$ -	\$ -	\$ -	\$ 13,665	\$ 13,665	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 273614 265,227	\$ 365077 259,167	\$ -	\$ 37,950	\$ 776641 562,344	\$ -
BOP Misc.	\$ 14,445	\$ 14,115	\$ -	\$ -	\$ 28,560	\$ -
Roads	\$ 307,146	\$ 300,128	\$ -	\$ -	\$ 607,274	\$ -
All BOP Buildings	\$ 876,241	\$ 856,220	\$ -	\$ -	\$ 1,732,461	\$ -
Fuel Equipment	\$ 161,317	\$ 157,631	\$ -	\$ -	\$ 318,948	\$ -
All Other Tanks	\$ 172,581	\$ 168,638	\$ -	\$ -	\$ 341,219	\$ -
Transformers & Foundation	\$ 8,581	\$ 8,385	\$ -	\$ -	\$ 16,966	\$ -
Fuel Area Remediation	\$ -	\$ -	\$ -	\$ 1,656,341	\$ 1,656,341	\$ -
Fuel Oil Storage Tank Cleaning	\$ -	\$ -	\$ -	\$ 87,757	\$ 87,757	\$ -
Fuel Oil Line Flushing/Cleaning	\$ -	\$ -	\$ -	\$ 124,250	\$ 124,250	\$ -
Pond Closure	\$ -	\$ -	\$ -	\$ 808,533	\$ 808,533	\$ -
Cooling Towers and Basin	\$ 1,410,391	\$ 1,378,166	\$ -	\$ -	\$ 2,788,557	\$ -
Hazardous Waste Disposal	\$ -	\$ -	\$ -	\$ 123,819	\$ 123,819	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 191,603	\$ -	\$ 191,603	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 2,111,495	\$ 2,111,495	\$ -
Debris	\$ -	\$ -	\$ 5,883	\$ -	\$ 5,883	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (860474) (736,635)
Subtotal	\$ 3324316 3,215,929	\$ 3248360 3,142,450	\$ 197,486	\$ 4,963,810	\$ 41733972 11,519,675	\$ (860474) (736,635)
Ft. Myers Subtotal	\$ 42467656 12,349,269	\$ 42173047 12,067,107	\$ 637,914	\$ 4,963,810	\$ 30232397 3,0018,100	\$ (14106480) (13,981,944)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 30232397 3,0018,100	\$ (14106480) (13,981,944)
PROJECT INDIRECTS (5%)					\$ 4514620 1,500,905	
CONTINGENCY (15%)					\$ 4534860 4,502,715	
SITE INVENTORY COST (CREDIT)¹					\$ 2,160,795	\$ (298,926)
TOTAL PROJECT COST (CREDIT)					\$ 38439672 38,182,515	\$ (14404406) (14,280,870)
TOTAL NET PROJECT COST (CREDIT)					\$ 24036266 23,901,645	

¹ Site inventory costs and recoverable scrap of inventory estimates (10%) were provided by FPL and were not independently reviewed by 1898 & Co.

Table A-15
Hammock
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Hammock						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,544,339	\$ 1,446,710	\$ 368633 336,526	\$ -	\$ 3389682 3,327,575	\$ -
Panel Supports/Rack	\$ 1,615,758	\$ 1,513,614	\$ -	\$ -	\$ 3,129,372	\$ -
Electrical & Wiring	\$ 102,947	\$ 96,439	\$ -	\$ -	\$ 199,386	\$ -
Site Restoration	\$ 76,532	\$ 71,694	\$ -	\$ 751,065	\$ 899,291	\$ -
Special Waste	\$ -	\$ -	\$ -	\$ 6,977	\$ 6,977	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 4,381	\$ -	\$ 4,381	\$ -
Debris	\$ -	\$ -	\$ 5642 4,763	\$ -	\$ 5642 4,763	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,332,971)
Subtotal	\$ 3,339,576	\$ 3,128,457	\$ 408656 345,670	\$ 758,042	\$ 7634734 7,571,745	\$ (2,332,971)
Hammock Subtotal	\$ 3,339,576	\$ 3,128,457	\$ 408656 345,670	\$ 758,042	\$ 7634734 7,571,745	\$ (2,332,971)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 7634734 7,571,745	\$ (2,332,971)
PROJECT INDIRECTS (5%)					\$ 381737 378,587	
CONTINGENCY (10%)					\$ 763473 757,175	
TOTAL PROJECT COST (CREDIT)					\$ 8779944 8,707,507	\$ (2,332,971)
TOTAL NET PROJECT COST (CREDIT)					\$ 6446970 6,374,536	

Table A-16
Hibiscus
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Hibiscus						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,538,008	\$ 1,440,779	\$ 306,177	\$ -	\$ 3,284,964	\$ -
Panel Supports/Rack	\$ 1,167,558	\$ 1,093,748	\$ -	\$ -	\$ 2,261,306	\$ -
Electrical & Wiring	\$ 58,782	\$ 55,066	\$ -	\$ -	\$ 113,848	\$ -
Site Restoration	\$ 60,325	\$ 56,511	\$ -	\$ 640,867	\$ 757,703	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 2,409	\$ -	\$ 2,409	\$ -
Debris	\$ -	\$ -	\$ 2,191	\$ -	\$ 2,191	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,086,674)
Subtotal	\$ 2,824,673	\$ 2,646,104	\$ 310,777	\$ 640,867	\$ 6,422,421	\$ (2,086,674)
Hibiscus Subtotal	\$ 2,824,673	\$ 2,646,104	\$ 310,777	\$ 640,867	\$ 6,422,421	\$ (2,086,674)
TOTAL DISMANTLEMENT COST (CREDIT)				\$	6,422,421	\$ (2,086,674)
PROJECT INDIRECTS (5%)				\$	321,121	
CONTINGENCY (10%)				\$	642,242	
TOTAL PROJECT COST (CREDIT)				\$	7,385,784	\$ (2,086,674)
TOTAL NET PROJECT COST (CREDIT)				\$	5,299,110	

Table A-17
Horizon
Solar Dismantlement Cost Summary

Horizon	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,616,734	\$ 1,514,528	\$ 462994 447,801	\$ -	\$ 3594266 3,579,063	\$ -
Panel Supports/Rack	\$ 2,063,560	\$ 1,933,107	\$ -	\$ -	\$ 3,996,667	\$ -
Electrical & Wiring	\$ 78,034	\$ 73,101	\$ -	\$ -	\$ 151,135	\$ -
Site Restoration	\$ 95,273	\$ 89,250	\$ -	\$ 799,426	\$ 983,949	\$ -
Special Waste	\$ -	\$ -	\$ -	\$ 7,100	\$ 7,100	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 3,511	\$ -	\$ 3,511	\$ -
Debris	\$ -	\$ -	\$ 4554 4,405	\$ -	\$ 4554 4,405	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,835,688)
Subtotal	\$ 3,853,601	\$ 3,609,986	\$ 474059 455,717	\$ 806,526	\$ 8744472 8,725,830	\$ (2,835,688)
Horizon Subtotal	\$ 3,853,601	\$ 3,609,986	\$ 474059 455,717	\$ 806,526	\$ 8744472 8,725,830	\$ (2,835,688)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 8744472 8,725,830	\$ (2,835,688)
PROJECT INDIRECTS (5%)					\$ 437059 436,292	
CONTINGENCY (10%)					\$ 874447 872,583	
TOTAL PROJECT COST (CREDIT)					\$ 40062348 10,034,705	\$ (2,835,688)
TOTAL NET PROJECT COST (CREDIT)					\$ 7246660 7,199,017	

Table A-18
Indian River
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Indian River						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,658,480	\$ 1,620,587	\$ 290836 306,029	\$ -	\$ 3569903 3,585,096	\$ -
Panel Supports/Rack	\$ 2,075,475	\$ 2,028,054	\$ -	\$ -	\$ 4,103,529	\$ -
Electrical & Wiring	\$ 81,920	\$ 80,049	\$ -	\$ -	\$ 161,969	\$ -
Site Restoration	\$ 69,256	\$ 67,673	\$ -	\$ 797,398	\$ 934,327	\$ -
Special Waste	\$ -	\$ -	\$ -	\$ 6,536	\$ 6,536	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 3,503	\$ -	\$ 3,503	\$ -
Debris	\$ -	\$ -	\$ 2864 3,010	\$ -	\$ 2864 3,010	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,605,046)
Subtotal	\$ 3,885,131	\$ 3,796,363	\$ 297200 312,542	\$ 803,934	\$ 8782628 8,797,970	\$ (2,605,046)
Indian River Subtotal	\$ 3,885,131	\$ 3,796,363	\$ 297200 312,542	\$ 803,934	\$ 8782628 8,797,970	\$ (2,605,046)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 8782628 8,797,970	\$ (2,605,046)
PROJECT INDIRECTS (5%)					\$ 439134 439,899	
CONTINGENCY (10%)					\$ 878263 879,797	
TOTAL PROJECT COST (CREDIT)					\$ 40100022 10,117,666	\$ (2,605,046)
TOTAL NET PROJECT COST (CREDIT)					\$ 7494976 7,512,620	

Table A-19
Interstate
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Interstate						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,363,175	\$ 1,276,999	\$ 250865 212,053	\$ -	\$ 2894029 2,852,227	\$ -
Panel Supports/Rack	\$ 1,460,568	\$ 1,368,235	\$ -	\$ -	\$ 2,828,803	\$ -
Electrical & Wiring	\$ 94,209	\$ 88,253	\$ -	\$ -	\$ 182,462	\$ -
Site Restoration	\$ 92,225	\$ 86,395	\$ -	\$ 736,916	\$ 915,536	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 1,794	\$ -	\$ 1,794	\$ -
Debris	\$ -	\$ -	\$ 5934 5,016	\$ -	\$ 5934 5,016	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,198,793)
Subtotal	\$ 3,010,177	\$ 2,819,882	\$ 258593 218,863	\$ 736,916	\$ 6825558 6,785,838	\$ (2,198,793)
Interstate Subtotal	\$ 3,010,177	\$ 2,819,882	\$ 258593 218,863	\$ 736,916	\$ 6825558 6,785,838	\$ (2,198,793)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 6825558 6,785,838	\$ (2,198,793)
PROJECT INDIRECTS (5%)					\$ 341278 339,292	
CONTINGENCY (10%)					\$ 682556 678,584	
TOTAL PROJECT COST (CREDIT)					\$ 7849392 7,803,714	\$ (2,198,793)
TOTAL NET PROJECT COST (CREDIT)					\$ 5650599 5,604,921	

Table A-20
Lauderdale
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Lauderdale						
<i>Unit 6</i>						
CTGs and HRSGs	\$ 4603697 1,666,846	\$ 4654999 1,628,761	\$ -	\$ -	\$ 3348696 3,295,607	\$ -
Stacks	\$ 43347 13,106	\$ 43043 12,807	\$ -	\$ -	\$ 26390 25,913	\$ -
GSU & Foundation	\$ 204494 201,249	\$ 499848 196,650	\$ -	\$ -	\$ 404309 397,899	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 83808 82,480	\$ -	\$ 83808 82,480	\$ -
Debris	\$ -	\$ -	\$ 37436 24,772	\$ -	\$ 37436 24,772	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 4914595 1,881,201	\$ 4867830 1,838,218	\$ 424244 107,252	\$ -	\$ 390679 3,826,671	\$ (3,253,355)
<i>Blackstart</i>						
GTs	\$ 460743 158,195	\$ 467070 154,580	\$ -	\$ -	\$ 347843 312,775	\$ -
Stacks	\$ 5327 5,242	\$ 5205 5,123	\$ -	\$ -	\$ 40532 10,365	\$ -
GSU & Foundation	\$ 23864 23,187	\$ 23022 22,657	\$ -	\$ -	\$ 46583 45,844	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 7340 7,224	\$ -	\$ 7340 7,224	\$ -
Debris	\$ -	\$ -	\$ 2747 1,798	\$ -	\$ 2747 1,798	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 489634 186,624	\$ 485287 182,350	\$ 40057 9,022	\$ -	\$ 384985 378,006	\$ (312,677)
<i>Common</i>						
Switchyard and Substation	\$ 25321 24,919	\$ 24742 24,350	\$ -	\$ -	\$ 50063 49,269	\$ -
Asbestos Removal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 941727 926,797	\$ 929249 905,622	\$ -	\$ -	\$ 4861937 1,832,419	\$ -
BOP Misc.	\$ 3687 3,629	\$ 2603 3,546	\$ -	\$ -	\$ 7290 7,175	\$ -
Roads	\$ 100566 98,971	\$ 98268 96,710	\$ -	\$ -	\$ 198834 195,681	\$ -
All BOP Buildings	\$ 607879 499,822	\$ 496269 488,402	\$ -	\$ -	\$ 4094442 988,224	\$ -
Fuel Equipment	\$ 463307 160,718	\$ 469576 157,046	\$ -	\$ -	\$ 322883 317,764	\$ -
All Other Tanks	\$ 268337 264,083	\$ 262206 258,049	\$ -	\$ -	\$ 530643 522,132	\$ -
Transformers & Foundation	\$ 42944 12,709	\$ 42649 12,419	\$ -	\$ 224642 164,655	\$ 247446 189,783	\$ -
Mercury & Universal Waste Disposal	\$ -	\$ -	\$ -	\$ 30497 30,347	\$ 30497 30,347	\$ -
Fuel Oil Tank Cleaning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fuel Oil Line Flushing/Cleaning	\$ -	\$ -	\$ -	\$ 118,457	\$ 118,457	\$ -
Fuel Area Remediation	\$ -	\$ -	\$ -	\$ 47,600	\$ 47,600	\$ -
Pond Closure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hazardous Waste Disposal	\$ -	\$ -	\$ -	\$ 2369049 1,868,371	\$ 2369049 1,868,371	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 4096486 1,060,298	\$ -	\$ 4096486 1,060,298	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 252,660	\$ 252,660	\$ -
Debris	\$ -	\$ -	\$ 92972 91,498	\$ -	\$ 92972 91,498	\$ -
Scrap	\$ -	\$ -	\$ 590535 581,173	\$ -	\$ 590535 581,173	\$ -
Subtotal	\$ 2023732 1,991,648	\$ 1977493 1,946,144	\$ 402636 97,892	\$ 4916857 4,313,561	\$ 9020747 8,349,245	\$ (1,132,940)
Lauderdale Subtotal	\$ 4124868 4,059,473	\$ 4030620 3,966,722	\$ 233936 214,166	\$ 4916857 4,313,561	\$ 13306284 12,553,922	\$ (4,698,972)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 13306284 12,553,922	\$ (4,698,972)
PROJECT INDIRECTS (5%)					\$ 665344 627,696	
CONTINGENCY (15%)					\$ 4996942 1,883,088	
SITE INVENTORY COST (CREDIT)¹					\$ 388,290	\$ (121,676)
TOTAL PROJECT COST (CREDIT)					\$ 16355827 15,452,996	\$ (4,820,648)
TOTAL NET PROJECT COST (CREDIT)					\$ 14636479 10,632,348	

¹ Site inventory costs and recoverable scrap of inventory estimates (10%) were provided by FPL and were not independently reviewed by 1898 & Co.

Table A-21
Loggerhead
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Loggerhead						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 4319193 1,613,425	\$ 4235788 1,511,428	\$ 326423 250,981	\$ -	\$ 2881394 3,375,834	\$ -
Panel Supports/Rack	\$ 4382956 1,691,421	\$ 4295629 1,584,494	\$ -	\$ -	\$ 2678484 3,275,915	\$ -
Electrical & Wiring	\$ 89547 109,485	\$ 83859 102,563	\$ -	\$ -	\$ 473376 212,048	\$ -
Site Restoration	\$ 60325 73,780	\$ 56544 69,116	\$ -	\$ 665372 813,782	\$ 782208 956,678	\$ -
Special Waste	\$ -	\$ -	\$ -	\$ 7,076	\$ 7,076	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 3798 4,645	\$ -	\$ 3798 4,645	\$ -
Debris	\$ -	\$ -	\$ 4689 3,605	\$ -	\$ 4689 3,605	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,482,041)
Subtotal	\$ 2851980 3,488,111	\$ 2671687 3,267,601	\$ 334940 259,231	\$ 672448 820,858	\$ 6531025 7,835,801	\$ (2,482,041)
Loggerhead Subtotal	\$ 2851980 3,488,111	\$ 2671687 3,267,601	\$ 334940 259,231	\$ 672448 820,858	\$ 6531025 7,835,801	\$ (2,482,041)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 6531025 7,835,801	\$ (2,482,041)
PROJECT INDIRECTS (5%)					\$ 326551 391,790	
CONTINGENCY (10%)					\$ 653103 783,580	
TOTAL PROJECT COST (CREDIT)					\$ 7510679 9,011,171	\$ (2,482,041)
TOTAL NET PROJECT COST (CREDIT)					\$ 5028638 6,529,130	

Table A-22
Manatee Power Plant
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Manatee Power Plant						
<i>Unit 3</i>						
CTGs and HRSGs	\$ 2600401 2,584,216	\$ 2540686 2,525,171	\$ -	\$ -	\$ 5141387 5,109,387	\$ -
Steam Turbine & Building	\$ 989349 983,183	\$ 966736 960,718	\$ -	\$ -	\$ 1956085 1,943,901	\$ -
SCR	\$ 108740 108,063	\$ 106255 105,594	\$ -	\$ -	\$ 214995 213,657	\$ -
Cooling Towers & Basin	\$ 2750 2,732	\$ 2687 2,670	\$ -	\$ -	\$ 5437 5,402	\$ -
Stacks	\$ 126247 124,468	\$ 122386 121,624	\$ -	\$ -	\$ 247633 246,092	\$ -
GSU & Foundation	\$ 254425 252,841	\$ 248612 247,064	\$ -	\$ -	\$ 503037 499,905	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 83544 83,024	\$ -	\$ 83544 83,024	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,218,781)
Subtotal	\$ 4089903 4,055,503	\$ 3987462 3,962,841	\$ 83544 83,024	\$ -	\$ 8162409 8,101,368	\$ (6,218,781)
<i>Common</i>						
Switchyard and Substation	\$ 132006 131,184	\$ 128990 128,187	\$ -	\$ -	\$ 260996 259,371	\$ -
Asbestos	\$ -	\$ -	\$ -	\$ 23,001	\$ 23,001	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 718034 713,565	\$ 701628 697,261	\$ -	\$ 230529 229,094	\$ 1650494 1,639,920	\$ -
BOP Misc.	\$ 9977 9,915	\$ 9749 9,688	\$ -	\$ -	\$ 19726 19,603	\$ -
Roads	\$ 112279 111,580	\$ 109714 109,031	\$ -	\$ -	\$ 221993 220,611	\$ -
All BOP Buildings	\$ 396838 394,368	\$ 387711 385,358	\$ -	\$ -	\$ 784549 779,726	\$ -
Fuel Equipment	\$ 493949 490,866	\$ 482654 479,650	\$ -	\$ -	\$ 976604 970,516	\$ -
All Other Tanks	\$ 57691 57,232	\$ 56275 55,925	\$ -	\$ -	\$ 113966 113,157	\$ -
Transformers & Foundation	\$ 9979 9,917	\$ 9754 9,690	\$ -	\$ 61970 61,585	\$ 81700 81,192	\$ -
Contaminated Soil Removal	\$ -	\$ -	\$ -	\$ 1353089 1,236,087	\$ 1353089 1,236,087	\$ -
Mercury & Universal Waste Disposal	\$ -	\$ -	\$ -	\$ 24430 24,361	\$ 24430 24,361	\$ -
Fuel Oil Tank Cleaning	\$ -	\$ -	\$ -	\$ 338,933	\$ 338,933	\$ -
Fule Oil Line Flushing/Cleaning	\$ -	\$ -	\$ -	\$ 133,000	\$ 133,000	\$ -
Pond Closure	\$ -	\$ -	\$ -	\$ 766342 764,001	\$ 766342 764,001	\$ -
Hazardous Waste Disposal	\$ -	\$ -	\$ -	\$ 346,175	\$ 346,175	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 75680 75209	\$ -	\$ 75680 75209	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 1109434 1,102,528	\$ 1109434 1,102,528	\$ -
Debris	\$ -	\$ -	\$ 13299 11443	\$ -	\$ 13299 11443	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (904,562)
Subtotal	\$ 4939644 4,918,827	\$ 4886532 4,874,790	\$ 88880 86,652	\$ 4386903 4,258,765	\$ 8292969 8,138,834	\$ (904,562)
Manatee Power Plant Subtotal	\$ 6011547 5,974,130	\$ 5874194 5,837,631	\$ 472424 169,676	\$ 4386903 4,258,765	\$ 16445068 16,240,202	\$ (7,123,343)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 16445068 16,240,202	\$ (7,123,343)
PROJECT INDIRECTS (5%)					\$ 822263 812,010	
CONTINGENCY (15%)					\$ 2466760 2,436,030	
SITE INVENTORY COST (CREDIT)¹					\$ 3969365 3,969,365	\$ (519,378)
TOTAL PROJECT COST (CREDIT)					\$ 23703446 23,457,607	\$ (7,642,721)
TOTAL NET PROJECT COST (CREDIT)					\$ 16060725 15,814,886	

¹ Site inventory costs and recoverable scrap of inventory estimates (10%) were provided by FPL and were not independently reviewed by 1898 & Co.

Table A-23
Manatee Energy Storage
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Manatee Energy Storage						
<i>Manatee Energy Storage</i>						
Battery Removal and Recycling	\$ 7,722,000	\$ -	\$ 6,079,944	\$ -	\$ 13,801,944	\$ -
Battery Containers and Racks	\$ 483474 466,923	\$ 472427 456,255	\$ -	\$ -	\$ 955901 923,178	\$ -
Electrical & Wiring	\$ 636135 614,359	\$ 621600 600,321	\$ -	\$ -	\$ 1257735 1,214,680	\$ -
Site Restoration	\$ 17014 16,432	\$ 16625 16,056	\$ -	\$ 77182 74,540	\$ 110821 107,028	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 40321 38,940	\$ -	\$ 40321 38,940	\$ -
Debris	\$ -	\$ -	\$ 78479 61,294	\$ -	\$ 78479 61,294	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,352,603)
Subtotal	\$ 8859823 8,819,714	\$ 1110652 1,072,632	\$ 6198744 6,180,178	\$ 77182 74,540	\$ 16245204 16,147,064	\$ (2,352,603)
Manatee Energy Storage Subtotal	\$ 8859823 8,819,714	\$ 1110652 1,072,632	\$ 6198744 6,180,178	\$ 77182 74,540	\$ 16245204 16,147,064	\$ (2,352,603)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 16245204 16,147,064	\$ (2,352,603)
PROJECT INDIRECTS (5%)					\$ 812260 807,353	
CONTINGENCY (15%)					\$ 2436790 2,422,060	
TOTAL PROJECT COST (CREDIT)					\$ 19494244 19,376,477	\$ (2,352,603)
TOTAL NET PROJECT COST (CREDIT)					\$ 17141638 17,023,874	

Table A-24
Manatee Solar
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Manatee Solar						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 4647674 1,637,416	\$ 4543540 1,533,903	\$ 647254 482,094	\$ -	\$ 3808435 3,653,413	\$ -
Panel Supports/Rack	\$ 4727323 1,716,572	\$ 4618426 1,608,055	\$ -	\$ -	\$ 3345449 33,24,627	\$ -
Electrical & Wiring	\$ 96827 96,224	\$ 90747 90,184	\$ -	\$ -	\$ 487544 186,408	\$ -
Site Restoration	\$ 444424 143,224	\$ 435040 134,170	\$ -	\$ 828487 823,331	\$ 4407648 1,100,725	\$ -
Special Waste	\$ -	\$ -	\$ -	\$ 7,500	\$ 7,500	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 4752 1,741	\$ -	\$ 4752 1,741	\$ -
Debris	\$ -	\$ -	\$ 42700 9,900	\$ -	\$ 42700 9,900	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,761,150)
Subtotal	\$ 3615942 3,593,436	\$ 3387363 3,366,312	\$ 634706 493,735	\$ 835987 830,831	\$ 8470998 8,284,314	\$ (2,761,150)
Manatee Solar Subtotal	\$ 3615942 3,593,436	\$ 3387363 3,366,312	\$ 634706 493,735	\$ 835987 830,831	\$ 8470998 8,284,314	\$ (2,761,150)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 8470998 8,284,314	\$ (2,761,150)
PROJECT INDIRECTS (5%)					\$ 423550 414,216	
CONTINGENCY (10%)					\$ 847400 828,431	
TOTAL PROJECT COST (CREDIT)					\$ 9744648 9,526,961	\$ (2,761,150)
TOTAL NET PROJECT COST (CREDIT)					\$ 6980498 6,765,811	

Table A-25
Martin Energy Center
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Martin Energy Center						
<i>Unit 3 (2x1)</i>						
CTGs and HRSGs	\$ 4462544 1,224,454	\$ 4435950 1,196,477	\$ -	\$ -	\$ 2298464 2,420,931	\$ -
Steam Turbine & Building	\$ 394049 415,036	\$ 386037 405,553	\$ -	\$ -	\$ 779077 820,589	\$ -
SCR	\$ 43787 46,120	\$ 42787 45,067	\$ -	\$ -	\$ 86574 91,187	\$ -
Stacks	\$ 55574 58,532	\$ 54304 57,195	\$ -	\$ -	\$ 109872 115,727	\$ -
GSU & Foundation	\$ 99925 105,249	\$ 97642 102,844	\$ -	\$ -	\$ 497667 208,093	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 49755 52,406	\$ -	\$ 49755 52,406	\$ -
Debris	\$ -	\$ -	\$ -	\$ -	\$ 157	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,342,587)
Subtotal	\$ 4745344 1,849,391	\$ 4745347 1,807,136	\$ 49913 52,553	\$ -	\$ 4594463 3,709,090	\$ (3,342,587)
<i>Unit 4 (2x1)</i>						
CTGs and HRSGs	\$ 4462544 1,224,454	\$ 4435950 1,196,477	\$ -	\$ -	\$ 2298464 2,420,931	\$ -
Steam Turbine & Building	\$ 376999 396,361	\$ 367744 387,304	\$ -	\$ -	\$ 744929 783,665	\$ -
SCR	\$ 43787 46,120	\$ 42787 45,067	\$ -	\$ -	\$ 86574 91,187	\$ -
Stacks	\$ 55574 58,532	\$ 54304 57,195	\$ -	\$ -	\$ 109872 115,727	\$ -
GSU & Foundation	\$ 87918 92,497	\$ 85612 90,384	\$ -	\$ -	\$ 479698 182,881	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 49394 52,023	\$ -	\$ 49394 52,023	\$ -
Debris	\$ -	\$ -	\$ -	\$ -	\$ 157	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,239,091)
Subtotal	\$ 4725996 1,817,964	\$ 4686561 1,776,427	\$ 49548 52,180	\$ -	\$ 4482405 3646,571	\$ (3,239,091)
<i>Unit 8 (4x1)</i>						
CTGs and HRSGs	\$ 2305294 2,428,125	\$ 2252649 2,372,647	\$ -	\$ -	\$ 4552940 4,800,772	\$ -
Steam Turbine & Building	\$ 940602 959,017	\$ 889699 937,105	\$ -	\$ -	\$ 4890904 1,896,122	\$ -
SCR	\$ 87433 92,092	\$ 85436 89,988	\$ -	\$ -	\$ 472869 182,080	\$ -
Cooling Towers & Basin	\$ 235248 247,783	\$ 229873 242,121	\$ -	\$ -	\$ 465124 489,904	\$ -
Stacks	\$ 404849 110,436	\$ 402464 107,913	\$ -	\$ -	\$ 207393 218,349	\$ -
GSU & Foundation	\$ 423957 130,562	\$ 424425 127,579	\$ -	\$ -	\$ 245082 258,141	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 92937 97,889	\$ -	\$ 92937 97,889	\$ -
Debris	\$ -	\$ -	\$ -	\$ 36,896	\$ 36,896	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,919,104)
Subtotal	\$ 3767280 3,958,015	\$ 3681205 3,877,353	\$ 429834 134,785	\$ -	\$ 7578319 7,980,153	\$ (5,919,104)
<i>ISCC</i>						
Solar Panels & Frames	\$ 6096066 6,420,887	\$ 5956784 6,274,180	\$ -	\$ -	\$ 42052847 12,695,067	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 202767 213,561	\$ -	\$ 202767 213,561	\$ -
Debris	\$ -	\$ -	\$ -	\$ 549,862	\$ 549,862	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,879,708)
Subtotal	\$ 6096066 6,420,887	\$ 5956781 6,274,180	\$ 792819 763,423	\$ -	\$ 42805466 13,458,490	\$ (5,879,708)
<i>Common</i>						
Switchyard and Substation	\$ 74266 75,063	\$ 69638 73,348	\$ -	\$ -	\$ 140904 148,411	\$ -
Asbestos Removal	\$ -	\$ -	\$ -	\$ 160,000	\$ 160,000	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 989606 1,042,335	\$ 966995 1,018,520	\$ -	\$ 699626 673,708	\$ 2596226 2,734,563	\$ -
Roads	\$ 464402 485,988	\$ 450860 474,884	\$ -	\$ -	\$ 942262 960,872	\$ -
All BOP Buildings	\$ 4645420 1,733,094	\$ 4607825 1,693,496	\$ -	\$ -	\$ 3253245 3,426,590	\$ -
Fuel Equipment	\$ 2046778 2,124,240	\$ 4970698 2,075,704	\$ -	\$ -	\$ 3987476 4,199,944	\$ -
All Other Tanks	\$ 494495 201,699	\$ 487420 197,090	\$ -	\$ -	\$ 378645 398,789	\$ -
Contaminated Soil Removal	\$ -	\$ -	\$ -	\$ 4285647 1,304,582	\$ 4285647 1,304,582	\$ -
Fuel Oil Storage Tank Cleaning	\$ -	\$ -	\$ -	\$ 369743 369,713	\$ 369743 369,713	\$ -
Fuel Oil Line Flushing/Cleaning	\$ -	\$ -	\$ -	\$ 404800 401,800	\$ 404800 401,800	\$ -
Pond Closure	\$ -	\$ -	\$ -	\$ 4544852 1,572,034	\$ 4544852 1,572,034	\$ -
Hazardous Waste Disposal	\$ -	\$ -	\$ -	\$ 108,232	\$ 108,232	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 332908 350,646	\$ -	\$ 332908 350,646	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 3043274 3,205,428	\$ 3043274 3,205,428	\$ -
Debris	\$ -	\$ -	\$ -	\$ 15,210	\$ 15,210	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,582,734)
Subtotal	\$ 8375966 6,662,419	\$ 8253136 5,533,042	\$ 348118 365,856	\$ 7550111 7,795,497	\$ 48827334 19,356,814	\$ (1,582,734)
Martin Energy Center Subtotal	\$ 48724142 19,718,676	\$ 48293491 19,268,138	\$ 4330036 1,368,807	\$ 7550111 7,795,497	\$ 45894684 48,151,118	\$ (19,963,224)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 45894684 48,151,118	\$ (19,963,224)
PROJECT INDIRECTS (5%)					\$ 2294734 2,407,556	
CONTINGENCY (15%)					\$ 6884203 7,222,668	
SITE INVENTORY COST (CREDIT)¹					\$ 5,699,976	\$ (737,722)
TOTAL PROJECT COST (CREDIT)					\$ 60773596 63,481,318	\$ (20,700,946)
TOTAL NET PROJECT COST (CREDIT)					\$ 49072650 42,780,372	

¹ Site inventory costs and recoverable scrap of inventory estimates (10%) were provided by FPL and were not independently reviewed by 1898 & Co.

Table A-26
Miami Dade
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Miami Dade						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,173,960	\$ 1,099,746	\$ 503,397	\$ -	\$ 2,777,103	\$ -
Panel Supports/Rack	\$ 1,567,819	\$ 1,468,706	\$ -	\$ -	\$ 3,036,525	\$ -
Electrical & Wiring	\$ 60,338	\$ 56,524	\$ -	\$ -	\$ 116,862	\$ -
Site Restoration	\$ 79,424	\$ 74,403	\$ -	\$ 626,302	\$ 780,129	\$ -
<i>Special Waste</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 140</i>	<i>\$ 140</i>	<i>\$ -</i>
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 3,017	\$ -	\$ 3,017	\$ -
Debris	\$ -	\$ -	\$ 4,095	\$ -	\$ 4,095	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,464,894)
Subtotal	\$ 2,881,541	\$ 2,699,379	\$ 510,509	\$ 626,442	\$ 6,717,871	\$ (2,464,894)
Miami Dade Subtotal	\$ 2,881,541	\$ 2,699,379	\$ 510,509	\$ 626,442	\$ 6,717,871	\$ (2,464,894)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 6,717,871	\$ (2,464,894)
PROJECT INDIRECTS (5%)					\$ 335,894	
CONTINGENCY (10%)					\$ 671,787	
TOTAL PROJECT COST (CREDIT)					\$ 7,725,552	\$ (2,464,894)
TOTAL NET PROJECT COST (CREDIT)					\$ 5,260,658	

Table A-27
Northern Preserve
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Northern Preserve						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 4326864 1,366,947	\$ 4242684 1,280,532	\$ 474404 399,169	\$ -	\$ 3040962 3,046,648	\$ -
Panel Supports/Rack	\$ 4627664 1,676,720	\$ 4624664 1,570,722	\$ -	\$ -	\$ 3462248 3,247,442	\$ -
Electrical & Wiring	\$ 92545 95,339	\$ 86694 89,313	\$ -	\$ -	\$ 479239 184,652	\$ -
Site Restoration	\$ 89702 92,412	\$ 84034 86,570	\$ -	\$ 748486 740,191	\$ 892249 919,173	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 4847 1,872	\$ -	\$ 4847 1,872	\$ -
Debris	\$ -	\$ -	\$ 44482 9,475	\$ -	\$ 44482 9,475	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,581,068)
Subtotal	\$ 4436665 3,231,418	\$ 2938373 3,027,137	\$ 484403 410,516	\$ 748486 740,191	\$ 7277627 7,409,262	\$ (2,581,068)
Northern Preserve Subtotal	\$ 4436665 3,231,418	\$ 2938373 3,027,137	\$ 484403 410,516	\$ 748486 740,191	\$ 7277627 7,409,262	\$ (2,581,068)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 7277627 7,409,262	\$ (2,581,068)
PROJECT INDIRECTS (5%)					\$ 363884 370,463	
CONTINGENCY (10%)					\$ 727763 740,926	
TOTAL PROJECT COST (CREDIT)					\$ 8369274 8,520,651	\$ (2,581,068)
TOTAL NET PROJECT COST (CREDIT)					\$ 5788203 5,939,583	

Table A-28
Okeechobee
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Okeechobee						
<i>Unit 1</i>						
CTGs and HRSGs	\$ 3,041,780	\$ 2,972,281	\$ -	\$ -	\$ 6,014,061	\$ -
Steam Turbine & Building	\$ 899,184	\$ 878,639	\$ -	\$ -	\$ 1,777,823	\$ -
SCR	\$ 120,878	\$ 118,116	\$ -	\$ -	\$ 238,994	\$ -
Cooling Towers & Basin	\$ 1,053,434	\$ 1,029,364	\$ -	\$ -	\$ 2,082,798	\$ -
Stacks	\$ 9,241	\$ 9,030	\$ -	\$ -	\$ 18,271	\$ -
GSU & Foundation	\$ 283,257	\$ 276,785	\$ -	\$ -	\$ 560,042	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 156,415	\$ -	\$ 156,415	\$ -
Debris	\$ -	\$ -	\$ 297,438	\$ -	\$ 297,438	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,589,876)
Subtotal	\$ 5,407,774	\$ 5,284,215	\$ 466,222 156,853	\$ -	\$ 40848644 10,848,842	\$ (7,589,876)
<i>Common</i>						
Cooling Water Intakes and Circulating Water Pumps	\$ 43,471	\$ 42,477	\$ -	\$ -	\$ 85,948	\$ -
Roads	\$ 109,600	\$ 107,095	\$ -	\$ -	\$ 216,695	\$ -
All BOP Buildings	\$ 3,024	\$ 2,955	\$ -	\$ -	\$ 5,979	\$ -
Fuel Equipment	\$ 110,367	\$ 107,845	\$ -	\$ -	\$ 218,212	\$ -
All Other Tanks	\$ 135,002	\$ 131,917	\$ -	\$ -	\$ 266,919	\$ -
Transformers & Foundation	\$ 8,735	\$ 8,536	\$ -	\$ -	\$ 17,271	\$ -
Fuel Oil Tank Cleaning	\$ -	\$ -	\$ -	\$ 72,208	\$ 72,208	\$ -
Fuel Oil Line Flushing/Cleaning	\$ -	\$ -	\$ -	\$ 27,300	\$ 27,300	\$ -
Fuel Area Remediation	\$ -	\$ -	\$ -	\$ 1,056,945	\$ 1,056,945	\$ -
Pond Closure	\$ -	\$ -	\$ -	\$ 7,759,944	\$ 7,759,944	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 7,531	\$ -	\$ 7,531	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 3,630,802	\$ 3,630,802	\$ -
Debris	\$ -	\$ -	\$ 2282 4,839	\$ -	\$ 2282 4,839	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (254,961)
Subtotal	\$ 410,199	\$ 400,825	\$ 9843 12,370	\$ 12,547,199	\$ 43368036 13,370,593	\$ (254,961)
Okeechobee Subtotal	\$ 5,817,973	\$ 5,685,040	\$ 466435 169,223	\$ 12,547,199	\$ 24216647 24,219,435	\$ (7,844,837)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 24216647 24,219,435	\$ (7,844,837)
PROJECT INDIRECTS (5%)					\$ 4240832 1,210,972	
CONTINGENCY (15%)					\$ 3632497 3,632,915	
TOTAL PROJECT COST (CREDIT)					\$ 29069976 29,063,322	\$ (7,844,837)
TOTAL NET PROJECT COST (CREDIT)					\$ 21215139 21,218,485	

Table A-29
Okeechobee Solar
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Okeechobee Solar						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,930,883	\$ 1,808,818	\$ 384,417	\$ -	\$ 4,124,118	\$ -
Panel Supports/Rack	\$ 1,457,799	\$ 1,365,641	\$ -	\$ -	\$ 2,823,440	\$ -
Electrical & Wiring	\$ 64,805	\$ 60,708	\$ -	\$ -	\$ 125,513	\$ -
Site Restoration	\$ 73,780	\$ 69,116	\$ -	\$ 820,419	\$ 963,315	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 1,869	\$ -	\$ 1,869	\$ -
Debris	\$ -	\$ -	\$ 3,529	\$ -	\$ 3,529	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,977,616)
Subtotal	\$ 3,527,267	\$ 3,304,283	\$ 389,815	\$ 820,419	\$ 8,041,784	\$ (1,977,616)
Okeechobee Solar Subtotal	\$ 3,527,267	\$ 3,304,283	\$ 389,815	\$ 820,419	\$ 8,041,784	\$ (1,977,616)
TOTAL DISMANTLEMENT COST (CREDIT)				\$	8,041,784	\$ (1,977,616)
PROJECT INDIRECTS (5%)				\$	402,089	
CONTINGENCY (10%)				\$	804,178	
TOTAL PROJECT COST (CREDIT)				\$	9,248,051	\$ (1,977,616)
TOTAL NET PROJECT COST (CREDIT)				\$	7,270,435	

Table A-30
Pioneer
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Pioneer						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 4584077 1,622,165	\$ 4481126 1,519,616	\$ 374627 252,341	\$ -	\$ 3436829 3,394,122	\$ -
Panel Supports/Rack	\$ 4960268 2,000,950	\$ 4826977 1,874,456	\$ -	\$ -	\$ 3777245 3,875,406	\$ -
Electrical & Wiring	\$ 72042 73,884	\$ 67460 69,213	\$ -	\$ -	\$ 439472 143,097	\$ -
Site Restoration	\$ 74944 73,780	\$ 67365 69,116	\$ -	\$ 808068 829,068	\$ 947344 971,964	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 4669 1,713	\$ -	\$ 4669 1,713	\$ -
Debris	\$ -	\$ -	\$ 6226 3,520	\$ -	\$ 6226 3,520	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,729,126)
Subtotal	\$ 3675268 3,770,779	\$ 3442927 3,532,401	\$ 384522 257,574	\$ 808068 829,068	\$ 8307785 8,389,822	\$ (2,729,126)
Pioneer Subtotal	\$ 3675268 3,770,779	\$ 3442927 3,532,401	\$ 384522 257,574	\$ 808068 829,068	\$ 8307785 8,389,822	\$ (2,729,126)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 8307785 8,389,822	\$ (2,729,126)
PROJECT INDIRECTS (5%)					\$ 415389 419,491	
CONTINGENY (10%)					\$ 830779 838,982	
TOTAL PROJECT COST (CREDIT)					\$ 9553953 9,648,295	\$ (2,729,126)
TOTAL NET PROJECT COST (CREDIT)					\$ 6824827 6,919,169	

Table A-31
Port Everglades
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Port Everglades						
<i>Unit 5</i>						
CTGs and HRSGs	\$ 2,726,990	\$ 2,664,683	\$ -	\$ -	\$ 5,391,673	\$ -
Steam Turbine & Building	\$ 1,105,869	\$ 1,080,602	\$ -	\$ -	\$ 2,186,471	\$ -
SCR	\$ 90,217	\$ 88,156	\$ -	\$ -	\$ 178,373	\$ -
Stacks	\$ 86,366	\$ 84,393	\$ -	\$ -	\$ 170,759	\$ -
GSU & Foundation	\$ 175,256	\$ 171,252	\$ -	\$ -	\$ 346,508	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 129,079	\$ -	\$ 129,079	\$ -
Debris	\$ -	\$ -	\$ 36,149	\$ -	\$ 36,149	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,983,834)
Subtotal	\$ 4,184,698	\$ 4,089,086	\$ 165,228	\$ -	\$ 8,439,012	\$ (6,983,834)
<i>Common</i>						
Switchyard and Substation	\$ 71,598	\$ 69,962	\$ -	\$ -	\$ 141,560	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 212,502	\$ 207,646	\$ -	\$ 107,290	\$ 527,438	\$ -
BOP Misc.	\$ 3,352	\$ 3,276	\$ -	\$ -	\$ 6,628	\$ -
Roads	\$ 124,303	\$ 121,463	\$ -	\$ -	\$ 245,766	\$ -
All BOP Buildings	\$ 62,729	\$ 80,838	\$ -	\$ -	\$ 163,567	\$ -
Fuel Equipment	\$ 389,421	\$ 380,524	\$ -	\$ -	\$ 769,945	\$ -
All Other Tanks	\$ 230,097	\$ 224,840	\$ -	\$ -	\$ 454,937	\$ -
Transformers & Foundation	\$ 22,643	\$ 22,126	\$ -	\$ -	\$ 44,769	\$ -
Contaminated Soil Removal	\$ -	\$ -	\$ -	\$ 1,206,808	\$ 1,206,808	\$ -
Fuel Oil Storage Tank Cleaning	\$ -	\$ -	\$ -	\$ 112,290	\$ 112,290	\$ -
Fuel Oil Line Flushing/Cleaning	\$ -	\$ -	\$ -	\$ 16,800	\$ 16,800	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 46,471	\$ -	\$ 46,471	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 806,014	\$ 806,014	\$ -
Debris	\$ -	\$ -	\$ 12,146	\$ -	\$ 12,146	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (735,182)
Subtotal	\$ 1,136,645	\$ 1,110,675	\$ 58,617	\$ 2,249,202	\$ 4,555,139	\$ (735,182)
Port Everglades Subtotal	\$ 5,321,343	\$ 5,199,761	\$ 223,845	\$ 2,249,202	\$ 12,994,151	\$ (7,719,016)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 12,994,151	\$ (7,719,016)
PROJECT INDIRECTS (5%)					\$ 649,708	
CONTINGENCY (15%)					\$ 1,949,123	
SITE INVENTORY COST (CREDIT)¹					\$ 2,044,370	\$ (264,845)
TOTAL PROJECT COST (CREDIT)					\$ 17,637,352	\$ (7,983,861)
TOTAL NET PROJECT COST (CREDIT)					\$ 9,653,491	

¹ Site inventory costs and recoverable scrap of inventory estimates (10%) were provided by FPL and were not independently reviewed by 1898 & Co.

Table A-32
Riviera Beach
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Riviera Beach						
<i>Unit 5</i>						
CTGs and HRSGs	\$ 2,868,612	\$ 2,803,069	\$ -	\$ -	\$ 5,671,681	\$ -
Steam Turbine & Building	\$ 1,110,541	\$ 1,085,167	\$ -	\$ -	\$ 2,195,708	\$ -
SCR	\$ 85,465	\$ 83,513	\$ -	\$ -	\$ 168,978	\$ -
Stacks	\$ 85,485	\$ 83,532	\$ -	\$ -	\$ 169,017	\$ -
GSU & Foundation	\$ 160,574	\$ 156,905	\$ -	\$ -	\$ 317,479	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 144,365	\$ -	\$ 144,365	\$ -
Debris	\$ -	\$ -	\$ 13,712	\$ -	\$ 13,712	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,216,267)
Subtotal	\$ 4,310,677	\$ 4,212,186	\$ 158,077	\$ -	\$ 8,680,940	\$ (10,216,267)
<i>Common</i>						
Switchyard and Substation	\$ 73,999	\$ 72,308	\$ -	\$ -	\$ 146,307	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 77,784	\$ 76,007	\$ -	\$ 105,589	\$ 259,380	\$ -
Roads	\$ 50,589	\$ 49,434	\$ -	\$ -	\$ 100,023	\$ -
All BOP Buildings	\$ 579,460	\$ 566,220	\$ -	\$ -	\$ 1,145,680	\$ -
Fuel Equipment	\$ 386,090	\$ 377,268	\$ -	\$ -	\$ 763,358	\$ -
All Other Tanks	\$ 210,753	\$ 205,937	\$ -	\$ -	\$ 416,690	\$ -
Contaminated Soil Removal	\$ -	\$ -	\$ -	\$ 139,320	\$ 139,320	\$ -
Fuel Oil Storage Tank Cleaning	\$ -	\$ -	\$ -	\$ 83,824	\$ 83,824	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 71,410	\$ -	\$ 71,410	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 445,889	\$ 445,889	\$ -
Debris	\$ -	\$ -	\$ 3,606	\$ -	\$ 3,606	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (572,264)
Subtotal	\$ 1,378,676	\$ 1,347,174	\$ 75,016	\$ 774,622	\$ 3,575,487	\$ (572,264)
Riviera Beach Subtotal	\$ 5,689,352	\$ 5,559,360	\$ 233,093	\$ 774,622	\$ 12,256,427	\$ (10,788,531)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 12,256,427	\$ (10,788,531)
PROJECT INDIRECTS (5%)					\$ 612,821	
CONTINGENCY (15%)					\$ 1,838,464	
TOTAL PROJECT COST (CREDIT)					\$ 14,707,712	\$ (10,788,531)
TOTAL NET PROJECT COST (CREDIT)					\$ 3,919,181	

Table A-33
Sanford Energy Center
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Sanford Energy Center						
<i>Unit 4</i>						
CTGs and HRSGs	\$ 3,125,656	\$ 3,054,240	\$ -	\$ -	\$ 6,179,896	\$ -
Steam Turbine & Building	\$ 1,392,874	\$ 1,361,050	\$ -	\$ -	\$ 2,753,924	\$ -
SCR	\$ 106,364	\$ 103,934	\$ -	\$ -	\$ 210,298	\$ -
Cooling Towers & Basin	\$ 96,719	\$ 94,509	\$ -	\$ -	\$ 191,228	\$ -
Stacks	\$ 126,936	\$ 124,036	\$ -	\$ -	\$ 250,972	\$ -
GSU & Foundation	\$ 161,980	\$ 158,279	\$ -	\$ -	\$ 320,259	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 163,846	\$ -	\$ 163,846	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,351,293)
Subtotal	\$ 5,010,529	\$ 4,896,048	\$ 163,846	\$ -	\$ 10,070,423	\$ (6,351,293)
<i>Unit 5</i>						
CTGs and HRSGs	\$ 3,125,656	\$ 3,054,240	\$ -	\$ -	\$ 6,179,896	\$ -
Steam Turbine & Building	\$ 1,526,598	\$ 1,491,717	\$ -	\$ -	\$ 3,018,315	\$ -
SCR	\$ 106,364	\$ 103,934	\$ -	\$ -	\$ 210,298	\$ -
Cooling Towers & Basin	\$ 96,719	\$ 94,509	\$ -	\$ -	\$ 191,228	\$ -
Stacks	\$ 126,936	\$ 124,036	\$ -	\$ -	\$ 250,972	\$ -
GSU & Foundation	\$ 161,980	\$ 158,279	\$ -	\$ -	\$ 320,259	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 163,846	\$ -	\$ 163,846	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,507,104)
Subtotal	\$ 5,144,253	\$ 5,026,715	\$ 163,846	\$ -	\$ 10,334,814	\$ (6,507,104)
<i>Common</i>						
Switchyard and Substation	\$ 66,223	\$ 64,710	\$ -	\$ -	\$ 130,933	\$ -
Asbestos Removal	\$ -	\$ -	\$ -	\$ 47,355	\$ 47,355	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 94,076	\$ 91,927	\$ -	\$ -	\$ 186,003	\$ -
Roads	\$ 185,294	\$ 181,060	\$ -	\$ -	\$ 366,354	\$ -
All BOP Buildings	\$ 321,457	\$ 314,112	\$ -	\$ -	\$ 635,569	\$ -
Fuel Equipment	\$ 505,162	\$ 493,620	\$ -	\$ -	\$ 998,782	\$ -
All Other Tanks	\$ 84,646	\$ 82,712	\$ -	\$ -	\$ 167,358	\$ -
Transformers & Foundation	\$ 33,689	\$ 32,919	\$ -	\$ -	\$ 66,608	\$ -
Contaminated Soil Removal	\$ -	\$ -	\$ -	\$ 465,374	\$ 465,374	\$ -
Fuel Oil Storage Tank Cleaning	\$ -	\$ -	\$ -	\$ 65,368	\$ 65,368	\$ -
Fuel Oil Line Flushing/Cleaning	\$ -	\$ -	\$ -	\$ 20,300	\$ 20,300	\$ -
Pond Closure	\$ -	\$ -	\$ -	\$ 423,296	\$ 423,296	\$ -
Hazardous Waste Disposal	\$ -	\$ -	\$ -	\$ 3,188	\$ 3,188	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 55,091	\$ -	\$ 55,091	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 1,234,435	\$ 1,234,435	\$ -
Debris	\$ -	\$ -	\$ 744,851	\$ -	\$ 744,851	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (557,370)
Subtotal	\$ 1,290,577	\$ 1,261,089	\$ 558,355	\$ 2,768,984	\$ 5,492,292	\$ (557,370)
Sanford Energy Center Subtotal	\$ 11,445,359	\$ 11,183,852	\$ 383,527	\$ 2,768,984	\$ 25,784,722	\$ (13,415,767)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 25,784,722	\$ (13,415,767)
PROJECT INDIRECTS (5%)					\$ 1,289,086	
CONTINGENCY (15%)					\$ 3,867,268	
TOTAL PROJECT COST (CREDIT)					\$ 309,380,666	\$ (13,415,767)
TOTAL NET PROJECT COST (CREDIT)					\$ 17,661,267	

Table A-34
Scherer (FPL)
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Scherer (FPL)						
<i>Unit 4</i>						
Boiler	\$ 3,700,646	\$ 3,616,093	\$ -	\$ -	\$ 7,316,738	\$ -
Steam Turbine & Building	\$ 1,487,740	\$ 1,453,748	\$ -	\$ -	\$ 2,941,488	\$ -
Precipitator	\$ 440,710	\$ 430,641	\$ -	\$ -	\$ 871,351	\$ -
SCR	\$ 1,600,937	\$ 1,564,358	\$ -	\$ -	\$ 3,165,295	\$ -
Baghouse	\$ 233,259	\$ 227,929	\$ -	\$ -	\$ 461,188	\$ -
Air Cooled Condenser	\$ 287,780	\$ 281,205	\$ -	\$ -	\$ 568,985	\$ -
Cooling Towers & Basin	\$ 1,763,947	\$ 1,723,643	\$ -	\$ -	\$ 3,487,590	\$ -
Stacks	\$ 169,236	\$ 165,369	\$ -	\$ -	\$ 334,605	\$ -
GSU & Foundation	\$ 57,181	\$ 55,875	\$ -	\$ -	\$ 113,057	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 460,612	\$ -	\$ 460,612	\$ -
Debris	\$ -	\$ -	\$ 59,335	\$ -	\$ 59,335	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,322,860)
Subtotal	\$ 9,741,437	\$ 9,516,860	\$ 519,947	\$ -	\$ 19,780,244	\$ (7,322,860)
<i>Handling</i>						
Coal Handling Facilities	\$ 495,439	\$ 484,119	\$ -	\$ -	\$ 979,558	\$ -
Limestone Handling Facilities	\$ 77,474	\$ 75,704	\$ -	\$ -	\$ 153,179	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 2,464	\$ -	\$ 2,464	\$ -
Debris	\$ -	\$ -	\$ 74,312	\$ -	\$ 74,312	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (549,907)
Subtotal	\$ 572,913	\$ 559,823	\$ 76,775	\$ -	\$ 1,209,513	\$ (549,907)
<i>Common</i>						
Asbestos Removal	\$ -	\$ -	\$ -	\$ 673,891	\$ 673,891	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 18,930	\$ 18,497	\$ -	\$ 94,125	\$ 131,552	\$ -
Roads	\$ 114,493	\$ 111,877	\$ -	\$ -	\$ 226,370	\$ -
All BOP Buildings	\$ 186,753	\$ 182,486	\$ -	\$ -	\$ 369,240	\$ -
Fuel Equipment	\$ 46,667	\$ 45,600	\$ -	\$ -	\$ 92,267	\$ -
All Other Tanks	\$ 17,460	\$ 17,061	\$ -	\$ -	\$ 34,522	\$ -
Transformers & Foundation	\$ 8,397	\$ 8,205	\$ -	\$ -	\$ 16,602	\$ -
Contaminated Soil Removal	\$ -	\$ -	\$ -	\$ 5,260	\$ 5,260	\$ -
Fuel Oil Storage Tank Cleaning	\$ -	\$ -	\$ -	\$ 9,106	\$ 9,106	\$ -
Fuel Oil Line Flushing/Cleaning	\$ -	\$ -	\$ -	\$ 21,381	\$ 21,381	\$ -
Pond Closure ¹	\$ -	\$ -	\$ -	\$ 552,715	\$ 552,715	\$ -
Coal Storage Area Restoration	\$ -	\$ -	\$ -	\$ 2,121,798	\$ 2,121,798	\$ -
Limestone Area Closure	\$ -	\$ -	\$ -	\$ 30,375	\$ 30,375	\$ -
Special Waste	\$ -	\$ -	\$ -	\$ 787,703	\$ 787,703	\$ -
Plant Washdown & Materials Disposal	\$ -	\$ -	\$ -	\$ 10,563	\$ 10,563	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 15,003	\$ -	\$ 15,003	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 1,945,461	\$ 1,945,461	\$ -
Debris	\$ -	\$ -	\$ 2,719	\$ -	\$ 2,719	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (146,455)
Subtotal	\$ 392,700	\$ 383,728	\$ 17,723	\$ 6,252,378	\$ 7,046,529	\$ (146,455)
Scherer (FPL) Subtotal	\$ 10,707,051	\$ 10,462,412	\$ 614,445	\$ 6,252,378	\$ 28,036,285	\$ (8,019,221)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 28,036,285	\$ (8,019,221)
PROJECT INDIRECTS (5%)					\$ 1,401,814	
CONTINGENCY (15%)					\$ 4,205,443	
TOTAL PROJECT COST (CREDIT)					\$ 33,643,542	\$ (8,019,221)
TOTAL NET PROJECT COST (CREDIT)					\$ 25,624,321	

¹ Pond closure costs are included for settling and stormwater ponds. Closure costs for the coal ash pond and gypsum landfill areas are excluded.

Table A-35
Southfork
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Southfork						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 4215799 1,208,232	\$ 4438939 1,131,851	\$ 456465 273,681	\$ -	\$ 2840203 2,613,764	\$ -
Panel Supports/Rack	\$ 4333443 1,325,143	\$ 4249446 1,241,371	\$ -	\$ -	\$ 2582589 2,566,514	\$ -
Electrical & Wiring	\$ 63381 62,986	\$ 59374 59,005	\$ -	\$ -	\$ 422755 121,991	\$ -
Site Restoration	\$ 90076 89,515	\$ 84384 83,856	\$ -	\$ 690274 685,975	\$ 864728 859,346	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 2464 2,137	\$ -	\$ 2464 2,137	\$ -
Debris	\$ -	\$ -	\$ 5947 3,573	\$ -	\$ 5947 3,573	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,995,234)
Subtotal	\$ 2702699 2,685,876	\$ 2534840 2,516,083	\$ 463563 279,391	\$ 690274 685,975	\$ 6388373 6,167,325	\$ (1,995,234)
Southfork Subtotal	\$ 2702699 2,685,876	\$ 2534840 2,516,083	\$ 463563 279,391	\$ 690274 685,975	\$ 6388373 6,167,325	\$ (1,995,234)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 6388373 6,167,325	\$ (1,995,234)
PROJECT INDIRECTS (5%)					\$ 319419 308,366	
CONTINGENY (10%)					\$ 638837 616,733	
TOTAL PROJECT COST (CREDIT)					\$ 7346629 7,092,424	\$ (1,995,234)
TOTAL NET PROJECT COST (CREDIT)					\$ 5354395 5,097,190	

Table A-36
Sunshine Gateway
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Sunshine Gateway						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,730,023	\$ 1,620,655	\$ 625,498	\$ -	\$ 3,976,176	\$ -
Panel Supports/Rack	\$ 1,770,570	\$ 1,658,639	\$ -	\$ -	\$ 3,429,209	\$ -
Electrical & Wiring	\$ 92,690	\$ 86,830	\$ -	\$ -	\$ 179,520	\$ -
Site Restoration	\$ 73,929	\$ 69,256	\$ -	\$ 877,333	\$ 1,020,518	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 1,648	\$ -	\$ 1,648	\$ -
Debris	\$ -	\$ -	\$ 11,682	\$ -	\$ 11,682	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,753,347)
Subtotal	\$ 3,667,212	\$ 3,435,380	\$ 638,828	\$ 877,333	\$ 8,618,753	\$ (2,753,347)
Sunshine Gateway Subtotal	\$ 3,667,212	\$ 3,435,380	\$ 638,828	\$ 877,333	\$ 8,618,753	\$ (2,753,347)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 8,618,753	\$ (2,753,347)
PROJECT INDIRECTS (5%)					\$ 430,938	
CONTINGENCY (10%)					\$ 861,875	
TOTAL PROJECT COST (CREDIT)					\$ 9,911,566	\$ (2,753,347)
TOTAL NET PROJECT COST (CREDIT)					\$ 7,158,219	

Table A-37
Sweetbay
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Sweetbay						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,115,610	\$ 1,045,084	\$ 286607 391,683	\$ -	\$ 2467304 2,552,377	\$ -
Panel Supports/Rack	\$ 1,509,232	\$ 1,413,823	\$ -	\$ -	\$ 2,923,055	\$ -
Electrical & Wiring	\$ 77,386	\$ 72,494	\$ -	\$ -	\$ 149,880	\$ -
Site Restoration	\$ 75,406	\$ 70,639	\$ -	\$ 628,492	\$ 774,537	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 1,528	\$ -	\$ 1,528	\$ -
Debris	\$ -	\$ -	\$ 7040 9,257	\$ -	\$ 7040 9,257	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,743,399)
Subtotal	\$ 2,777,634	\$ 2,602,040	\$ 305145 402,468	\$ 628,492	\$ 6313314 6,410,634	\$ (2,743,399)
Sweetbay Subtotal	\$ 2,777,634	\$ 2,602,040	\$ 305145 402,468	\$ 628,492	\$ 6313314 6,410,634	\$ (2,743,399)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 6313314 6,410,634	\$ (2,743,399)
PROJECT INDIRECTS (5%)					\$ 315666 320,632	
CONTINGENCY (10%)					\$ 631331 641,063	
TOTAL PROJECT COST (CREDIT)					\$ 7260308 7,372,229	\$ (2,743,399)
TOTAL NET PROJECT COST (CREDIT)					\$ 4616909 4,628,830	

Table A-38
Turkey Point
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Turkey Point						
<i>Unit 1 (Synchronous Condenser)</i>						
Boiler Foundation	\$ 549,761	\$ 537,200	\$ -	\$ -	\$ 1,086,961	\$ -
Steam Turbine & Building	\$ 380,995	\$ 372,290	\$ -	\$ -	\$ 753,285	\$ -
Stack Foundation	\$ 1,523	\$ 1,489	\$ -	\$ -	\$ 3,012	\$ -
GSU & Foundation	\$ 28,321	\$ 27,674	\$ -	\$ -	\$ 55,995	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 78,077	\$ -	\$ 78,077	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,427,303)
Subtotal	\$ 960,600	\$ 938,653	\$ 78,077	\$ -	\$ 1,977,330	\$ (1,427,303)
<i>Unit 2 (Synchronous Condenser)</i>						
Boiler Foundation	\$ 549,761	\$ 537,200	\$ -	\$ -	\$ 1,086,961	\$ -
Steam Turbine & Building	\$ 380,995	\$ 372,290	\$ -	\$ -	\$ 753,285	\$ -
Stack Foundation	\$ 1,523	\$ 1,489	\$ -	\$ -	\$ 3,012	\$ -
GSU & Foundation	\$ 28,321	\$ 27,674	\$ -	\$ -	\$ 55,995	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 78,077	\$ -	\$ 78,077	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,427,303)
Subtotal	\$ 960,600	\$ 938,653	\$ 78,077	\$ -	\$ 1,977,330	\$ (1,427,303)
<i>Unit 5</i>						
CTGs and HRSs	\$ 2,838,288	\$ 2,773,438	\$ -	\$ -	\$ 5,611,726	\$ -
Steam Turbine & Building	\$ 850,062	\$ 830,640	\$ -	\$ -	\$ 1,680,702	\$ -
SCR	\$ 89,824	\$ 87,772	\$ -	\$ -	\$ 177,596	\$ -
Cooling Towers & Basin	\$ 214,315	\$ 209,418	\$ -	\$ -	\$ 423,733	\$ -
Stacks	\$ 110,436	\$ 107,913	\$ -	\$ -	\$ 218,349	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 4,683	\$ 4,576	\$ -	\$ -	\$ 9,259	\$ -
GSU & Foundation	\$ 163,607	\$ 159,869	\$ -	\$ -	\$ 323,476	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 131,271	\$ -	\$ 131,271	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,803,578)
Subtotal	\$ 4,271,215	\$ 4,173,626	\$ 131,271	\$ -	\$ 8,576,112	\$ (7,803,578)
<i>Common</i>						
Switchyard and Substation	\$ 38,912	\$ 38,023	\$ -	\$ -	\$ 76,935	\$ -
Water Treatment Equipment and Piping	\$ 4,683	\$ 4,576	\$ -	\$ -	\$ 9,259	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 12,672	\$ 12,383	\$ -	\$ -	\$ 25,055	\$ -
BOP Misc.	\$ 1,785	\$ 1,744	\$ -	\$ -	\$ 3,529	\$ -
Roads	\$ 104,376	\$ 101,991	\$ -	\$ -	\$ 206,367	\$ -
All BOP Buildings	\$ 395,243	\$ 386,213	\$ -	\$ -	\$ 781,456	\$ -
Fuel Equipment	\$ 8,214	\$ 8,026	\$ -	\$ -	\$ 16,240	\$ -
All Other Tanks	\$ 64,507	\$ 63,033	\$ -	\$ -	\$ 127,540	\$ -
Transformers & Foundation	\$ 16,455	\$ 16,079	\$ -	\$ -	\$ 32,534	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 32,808	\$ -	\$ 32,808	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 1,072,795	\$ 1,072,795	\$ -
Debris	\$ -	\$ -	\$ 9066 8,708	\$ -	\$ 9066 8,708	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (216,192)
Subtotal	\$ 646,847	\$ 632,068	\$ 418,74 41,516	\$ 1,072,795	\$ 2,393,584 2,393,226	\$ (216,192)
Turkey Point Subtotal	\$ 6,839,262	\$ 6,683,000	\$ 329,299 328,941	\$ 1,072,795	\$ 14,924,356 14,923,988	\$ (10,874,376)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 14,924,356 14,923,988	\$ (10,874,376)
PROJECT INDIRECTS (5%)					\$ 746,248 746,200	
CONTINGENCY (15%)					\$ 2,238,653 2,238,600	
SITE INVENTORY COST (CREDIT)¹					\$ 803,926	\$ (168,928)
TOTAL PROJECT COST (CREDIT)					\$ 18,712,724 18,712,724	\$ (11,043,304)
TOTAL NET PROJECT COST (CREDIT)					\$ 7,669,849 7,669,420	

¹ Site inventory costs and recoverable scrap of inventory estimates (10%) were provided by FPL and were not independently reviewed by 1898 & Co.

Table A-39
Twin Lakes
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Twin Lakes						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,397,741	\$ 1,309,379	\$ 369657 400,280	\$ -	\$ 3076777 3,107,400	\$ -
Panel Supports/Rack	\$ 1,544,653	\$ 1,447,004	\$ -	\$ -	\$ 2,991,657	\$ -
Electrical & Wiring	\$ 94,130	\$ 88,179	\$ -	\$ -	\$ 182,309	\$ -
Site Restoration	\$ 73,929	\$ 69,256	\$ -	\$ 724,160	\$ 867,345	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 1,797	\$ -	\$ 1,797	\$ -
Debris	\$ -	\$ -	\$ 8545 9,252	\$ -	\$ 8545 9,252	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,385,751)
Subtotal	\$ 3,110,453	\$ 2,913,818	\$ 379999 411,329	\$ 724,160	\$ 7428430 7,159,760	\$ (2,385,751)
Twin Lakes Subtotal	\$ 3,110,453	\$ 2,913,818	\$ 379999 411,329	\$ 724,160	\$ 7428430 7,159,760	\$ (2,385,751)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 7428430 7,159,760	\$ (2,385,751)
PROJECT INDIRECTS (5%)					\$ 356422 357,988	
CONTINGENCY (10%)					\$ 742843 715,976	
TOTAL PROJECT COST (CREDIT)					\$ 8497695 8,233,724	\$ (2,385,751)
TOTAL NET PROJECT COST (CREDIT)					\$ 5844944 5,847,973	

Table A-40
West County
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
West County						
<i>Units 1-3</i>						
CTGs and HRSGs	\$ 4867408 5,126,446	\$ 4755903 5,009,316	\$ -	\$ -	\$ 9623044 10,135,762	\$ -
Steam Turbine & Building	\$ 2846907 2,965,949	\$ 2751668 2,898,182	\$ -	\$ -	\$ 5667475 5,864,131	\$ -
SCR	\$ 244086 257,092	\$ 238509 251,218	\$ -	\$ -	\$ 482595 508,310	\$ -
Cooling Towers & Basin	\$ 2965047 3,123,004	\$ 2897274 3,051,649	\$ -	\$ -	\$ 5862328 6,174,653	\$ -
Stacks	\$ 236944 248,481	\$ 230524 242,804	\$ -	\$ -	\$ 466432 491,285	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 7626 8,032	\$ 7452 7,849	\$ -	\$ -	\$ 15078 15,881	\$ -
GSU & Foundation	\$ 774484 812,272	\$ 753564 793,713	\$ -	\$ -	\$ 1524742 1,605,985	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 452053 476,140	\$ -	\$ 452053 476,140	\$ -
Debris	\$ -	\$ -	\$ 80073 121,141	\$ -	\$ 80073 121,141	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13,631,680)
Subtotal	\$ 14896836 12,641,278	\$ 14624785 12,254,731	\$ 632426 597,281	\$ -	\$ 24079747 25,393,288	\$ (13,631,680)
<i>Common</i>						
Switchyard and Substation	\$ 408877 114,678	\$ 406389 112,058	\$ -	\$ -	\$ 215266 226,736	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 44694 15,477	\$ 44358 15,123	\$ -	\$ -	\$ 29052 30,600	\$ -
BOP Misc.	\$ 44956 15,753	\$ 44644 15,393	\$ -	\$ -	\$ 29619 31,146	\$ -
Roads	\$ 429439 136,336	\$ 426482 133,221	\$ -	\$ -	\$ 256924 269,557	\$ -
All BOP Buildings	\$ 434670 457,831	\$ 424739 447,370	\$ -	\$ -	\$ 859409 905,201	\$ -
Fuel Equipment	\$ 4686469 1,776,015	\$ 4647643 1,735,436	\$ -	\$ -	\$ 3233842 3,511,451	\$ -
All Other Tanks	\$ 424846 131,499	\$ 421994 128,494	\$ -	\$ -	\$ 248940 259,993	\$ -
Contaminated Soil Removal	\$ -	\$ -	\$ -	\$ 383742 476,701	\$ 383742 476,701	\$ -
Fuel Oil Storage Tank Cleaning	\$ -	\$ -	\$ -	\$ 129,595	\$ 129,595	\$ -
Fuel Oil Line Flushing/Cleaning	\$ -	\$ -	\$ -	\$ 142,940	\$ 142,940	\$ -
Well Plug and Dismantlement ¹	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 405058 110,656	\$ -	\$ 405058 110,656	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 2643848 2,753,124	\$ 2643848 2,753,124	\$ -
Debris	\$ -	\$ -	\$ 2332 3,528	\$ -	\$ 2332 3,528	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,524,789)
Subtotal	\$ 2513854 2,647,589	\$ 2456219 2,587,095	\$ 407390 114,184	\$ 3770425 4,002,360	\$ 8847385 9,351,228	\$ (1,524,789)
West County Subtotal	\$ 44420487 15,188,865	\$ 44094004 14,841,826	\$ 639516 711,465	\$ 3770425 4,002,360	\$ 32924432 34,744,516	\$ (15,156,469)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 32924432 34,744,516	\$ (15,156,469)
PROJECT INDIRECTS (5%)					\$ 1646067 1,737,226	
CONTINGENCY (15%)					\$ 4863470 5,136,677	
TOTAL PROJECT COST (CREDIT)					\$ 39430369 41,618,419	\$ (15,156,469)
TOTAL NET PROJECT COST (CREDIT)					\$ 24273890 26,461,950	

¹ Well Plug and Dismantlement costs were provided by FPL and not reviewed independently by 1898 & Co. The Well Plug and Dismantlement costs include contingency and are excluded from the calculated project contingency costs.

Table A-41
Wildflower
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Wildflower						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 1,575,866	\$ 1,476,244	\$ 440240 331,640	\$ -	\$ 3462320 3,383,750	\$ -
Panel Supports/Rack	\$ 1,661,987	\$ 1,556,920	\$ -	\$ -	\$ 3,218,907	\$ -
Electrical & Wiring	\$ 55,492	\$ 51,983	\$ -	\$ -	\$ 107,475	\$ -
Site Restoration	\$ 92,864	\$ 86,994	\$ -	\$ 805,791	\$ 985,649	\$ -
Special Waste	\$ -	\$ -	\$ -	\$ 6,977	\$ 6,977	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 1,825	\$ -	\$ 1,825	\$ -
Debris	\$ -	\$ -	\$ 3460 2,797	\$ -	\$ 3460 2,797	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,377,479)
Subtotal	\$ 3,386,209	\$ 3,172,141	\$ 415495 336,262	\$ 812,768	\$ 7786613 7,707,380	\$ (2,377,479)
Wildflower Subtotal	\$ 3,386,209	\$ 3,172,141	\$ 415495 336,262	\$ 812,768	\$ 7786613 7,707,380	\$ (2,377,479)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 7786613 7,707,380	\$ (2,377,479)
PROJECT INDIRECTS (5%)					\$ 389334 385,369	
CONTINGENCY (10%)					\$ 778664 770,738	
TOTAL PROJECT COST (CREDIT)					\$ 8954605 8,863,487	\$ (2,377,479)
TOTAL NET PROJECT COST (CREDIT)					\$ 6577426 6,486,008	

Table A-42
Solar Proxy Facility
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
74.5 MW Solar Facility						
<i>Solar Farm</i>						
O&M Building	\$ 93000 98,700	\$ 87100 92,500	\$ -	\$ -	\$ 180100 191,200	\$ -
Solar Panel Removal/Recycling	\$ 4630413 1,625,103	\$ 1433666 1,522,368	\$ 427044 383,809	\$ -	\$ 3991089 3,531,280	\$ -
Panel Supports/Rack	\$ 4604334 1,703,594	\$ 4502909 1,595,897	\$ -	\$ -	\$ 3107240 3,299,491	\$ -
Electrical & Wiring	\$ 83474 88,638	\$ 78196 83,034	\$ -	\$ -	\$ 161670 171,672	\$ -
Site Restoration	\$ 43162 45,822	\$ 40424 42,926	\$ -	\$ 784873 833,435	\$ 868449 922,183	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 11826 12,558	\$ -	\$ 11826 12,558	\$ -
Debris	\$ -	\$ -	\$ 4364 3,923	\$ -	\$ 4364 3,923	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,329,847)
Subtotal	\$ 3354370 3,561,857	\$ 3142294 3,336,725	\$ 443204 400,290	\$ 784873 833,435	\$ 7724738 8,132,307	\$ (2,329,847)
74.5 MW Solar Facility Subtotal	\$ 3354370 3,561,857	\$ 3142294 3,336,725	\$ 443204 400,290	\$ 784873 833,435	\$ 7724738 8,132,307	\$ (2,329,847)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 7724738 8,132,307	\$ (2,329,847)
PROJECT INDIRECTS (5%)					\$ 386237 406,615	
CONTINGENCY (10%)					\$ 772474 813,231	
TOTAL PROJECT COST (CREDIT)					\$ 8883449 9,352,153	\$ (2,329,847)
TOTAL NET PROJECT COST (CREDIT)					\$ 6553602 7,022,306	

APPENDIX B – GULF COST ESTIMATE SUMMARIES

Table B-1
Blue Indigo
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Blue Indigo						
<i>Solar Farm</i>						
Solar Panel Removal/Recycling	\$ 4343702 1,298,244	\$ 4268757 1,216,172	\$ 527082 270,890	\$ -	\$ 3429544 2,785,306	\$ -
Panel Supports/Rack	\$ 2146438 2,072,856	\$ 2009899 1,941,815	\$ -	\$ -	\$ 4156337 4,014,671	\$ -
Electrical & Wiring	\$ 97448 94,151	\$ 91287 88,200	\$ -	\$ -	\$ 188735 182,351	\$ -
Site Restoration	\$ 438982 134,280	\$ 430496 125,791	\$ -	\$ 726294 701,720	\$ 995469 961,791	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 4826 1,765	\$ -	\$ 4826 1,765	\$ -
Debris	\$ -	\$ -	\$ 42879 6,619	\$ -	\$ 42879 6,619	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,966,481)
Subtotal	\$ 3725570 3,599,531	\$ 3490049 3,371,978	\$ 541787 279,274	\$ 726294 701,720	\$ 8483697 7,952,503	\$ (3,966,481)
Blue Indigo Subtotal	\$ 3725570 3,599,531	\$ 3490049 3,371,978	\$ 541787 279,274	\$ 726294 701,720	\$ 8483697 7,952,503	\$ (3,966,481)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 8483697 7,952,503	\$ (3,966,481)
PROJECT INDIRECTS (5%)					\$ 424185 397,625	
CONTINGENCY (10%)					\$ 848370 795,250	
TOTAL PROJECT COST (CREDIT)					\$ 9756262 9,145,378	\$ (3,966,481)
TOTAL NET PROJECT COST (CREDIT)					\$ 5789774 5,178,897	

Table B-2
James F. Crist Generating Plant
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
James F. Crist Generating Plant						
<i>Unit 4</i>						
Asbestos Removal	\$ -	\$ -	\$ -	\$ 309,000	\$ 309,000	\$ -
Boiler	\$ 805,880	\$ 787,467	\$ -	\$ -	\$ 1,593,347	\$ -
Steam Turbine & Building	\$ 490,041	\$ 478,844	\$ -	\$ -	\$ 968,885	\$ -
Scrubber / FGD	\$ 272,033	\$ 265,817	\$ -	\$ -	\$ 537,850	\$ -
Stacks	\$ 111,488	\$ 108,941	\$ -	\$ -	\$ 220,429	\$ -
GSU & Foundation	\$ 26,199	\$ 25,601	\$ -	\$ -	\$ 51,800	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 112,123	\$ -	\$ 112,123	\$ -
Debris	\$ -	\$ -	\$ 14,961	\$ 14,961	\$ -	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,836,241)
Subtotal	\$ 1,705,641	\$ 1,666,670	\$ 127,084	\$ 309,000	\$ 3,808,295	\$ (1,836,241)
<i>Unit 5</i>						
Asbestos Removal	\$ -	\$ -	\$ -	\$ 309,000	\$ 309,000	\$ -
Boiler	\$ 805,880	\$ 787,467	\$ -	\$ -	\$ 1,593,347	\$ -
Steam Turbine & Building	\$ 490,041	\$ 478,844	\$ -	\$ -	\$ 968,885	\$ -
Scrubber / FGD	\$ 274,154	\$ 267,890	\$ -	\$ -	\$ 542,044	\$ -
Stacks	\$ 111,488	\$ 108,941	\$ -	\$ -	\$ 220,429	\$ -
GSU & Foundation	\$ 26,199	\$ 25,601	\$ -	\$ -	\$ 51,800	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 112,123	\$ -	\$ 112,123	\$ -
Debris	\$ -	\$ -	\$ 14,961	\$ 14,961	\$ -	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,838,759)
Subtotal	\$ 1,707,762	\$ 1,668,743	\$ 127,084	\$ 309,000	\$ 3,812,589	\$ (1,838,759)
<i>Unit 6</i>						
Asbestos Removal	\$ -	\$ -	\$ -	\$ 1,317,000	\$ 1,317,000	\$ -
Boiler	\$ 2,035,566	\$ 1,989,057	\$ -	\$ -	\$ 4,024,623	\$ -
Steam Turbine & Building	\$ 811,517	\$ 792,975	\$ -	\$ -	\$ 1,604,492	\$ -
SCR	\$ 902,996	\$ 882,354	\$ -	\$ -	\$ 1,785,350	\$ -
Scrubber / FGD	\$ 611,135	\$ 597,172	\$ -	\$ -	\$ 1,208,307	\$ -
Stacks	\$ 301,365	\$ 294,479	\$ -	\$ -	\$ 595,844	\$ -
GSU & Foundation	\$ 63,903	\$ 62,443	\$ -	\$ -	\$ 126,346	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 261,349	\$ -	\$ 261,349	\$ -
Debris	\$ -	\$ -	\$ 35,185	\$ 35,185	\$ -	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,413,669)
Subtotal	\$ 4,726,482	\$ 4,618,490	\$ 295,534	\$ 1,317,000	\$ 10,958,506	\$ (5,413,669)
<i>Unit 7</i>						
Asbestos Removal	\$ -	\$ -	\$ -	\$ 2,057,000	\$ 2,057,000	\$ -
Boiler	\$ 2,940,911	\$ 2,873,716	\$ -	\$ -	\$ 5,814,627	\$ -
Steam Turbine & Building	\$ 993,043	\$ 970,353	\$ -	\$ -	\$ 1,963,396	\$ -
SCR	\$ 1,182,555	\$ 1,155,536	\$ -	\$ -	\$ 2,338,091	\$ -
Scrubber / FGD	\$ 875,431	\$ 855,428	\$ -	\$ -	\$ 1,730,859	\$ -
Stacks	\$ 301,365	\$ 294,479	\$ -	\$ -	\$ 595,844	\$ -
GSU & Foundation	\$ 51,189	\$ 50,020	\$ -	\$ -	\$ 101,209	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 267,336	\$ -	\$ 267,336	\$ -
Debris	\$ -	\$ -	\$ 46,632	\$ 46,632	\$ -	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8,933,272)
Subtotal	\$ 6,344,494	\$ 6,199,532	\$ 313,966	\$ 2,057,000	\$ 14,811,994	\$ (8,933,272)
<i>Units 8A, 8B, 8C, 8D</i>						
CTGs and HRSGs	\$ 1,663,512	\$ 1,625,504	\$ -	\$ -	\$ 3,289,016	\$ -
Stacks	\$ 13,044	\$ 12,746	\$ -	\$ -	\$ 25,790	\$ -
GSU & Foundation	\$ 106,718	\$ 104,280	\$ -	\$ -	\$ 210,998	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 72,499	\$ -	\$ 72,499	\$ -
Debris	\$ -	\$ -	\$ 19,962	\$ 19,962	\$ -	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,792,676)
Subtotal	\$ 1,783,274	\$ 1,742,530	\$ 92,461	\$ -	\$ 3,612,265	\$ (2,792,676)
<i>Handling</i>						
Coal Handling Facilities	\$ 67,459	\$ 65,917	\$ -	\$ -	\$ 133,376	\$ -
Coal Storage Area Restoration	\$ -	\$ -	\$ -	\$ 1,568,746	\$ 1,568,746	\$ -
Limestone Handling Facilities	\$ 28,534	\$ 27,882	\$ -	\$ -	\$ 56,416	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 290	\$ -	\$ 290	\$ -
Debris	\$ -	\$ -	\$ 27,66	\$ 27,66	\$ -	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (106,259)
Subtotal	\$ 95,993	\$ 93,799	\$ 305	\$ 1,568,746	\$ 1,761,881	\$ (106,259)
<i>Common</i>						
Asbestos Removal	\$ -	\$ -	\$ -	\$ 99,000	\$ 99,000	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 85,622	\$ 83,666	\$ -	\$ 463,819	\$ 633,107	\$ -
Roads	\$ 60,389	\$ 59,009	\$ -	\$ -	\$ 119,398	\$ -
All BOP Buildings	\$ 410,942	\$ 401,553	\$ -	\$ -	\$ 812,495	\$ -
Fuel Equipment	\$ 204,699	\$ 200,022	\$ -	\$ -	\$ 404,721	\$ -
All Other Tanks	\$ 353,176	\$ 345,107	\$ -	\$ -	\$ 698,283	\$ -
Cooling Towers and Basin	\$ 603,156	\$ 589,375	\$ -	\$ -	\$ 1,192,531	\$ -
Contaminated Soil Removal	\$ -	\$ -	\$ -	\$ 3,503,862	\$ 3,503,862	\$ -
Fuel Oil Storage Tank Cleaning	\$ -	\$ -	\$ -	\$ 67,351	\$ 67,351	\$ -
Mooring Cell Removal	\$ 352,519	\$ 344,464	\$ -	\$ -	\$ 696,983	\$ -
Pond Closure	\$ -	\$ -	\$ -	\$ 5,587,430	\$ 5,587,430	\$ -
Cooling Towers and Basin	\$ 603,156	\$ 589,375	\$ -	\$ -	\$ 1,192,531	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 96,147	\$ -	\$ 96,147	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 2,957,999	\$ 2,957,999	\$ -
Debris	\$ -	\$ -	\$ 14,732	\$ 14,732	\$ -	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (587,781)
Subtotal	\$ 2,673,659	\$ 2,612,571	\$ 107,879	\$ 12,679,461	\$ 18,074,791	\$ (587,781)
James F. Crist Generating Plant Subtotal	\$ 19,037,305	\$ 18,602,335	\$ 1,068,866	\$ 18,240,207	\$ 56,947,913	\$ (21,508,657)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 56,947,913	\$ (21,508,657)
PROJECT INDIRECTS (5%)					\$ 2,847,396	
CONTINGENCY (15%)					\$ 8,542,487	
TOTAL PROJECT COST (CREDIT)					\$ 68,337,796	\$ (21,508,657)
TOTAL NET PROJECT COST (CREDIT)					\$ 46,828,839	

Table B-3
Daniel
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Daniel						
<i>Unit 1</i>						
Boiler	\$ 1,286,887	\$ 1,257,483	\$ -	\$ -	\$ 2,544,370	\$ -
Steam Turbine & Building	\$ 546,037	\$ 533,561	\$ -	\$ -	\$ 1,079,597	\$ -
Scrubber / FGD	\$ 19,879	\$ 19,425	\$ -	\$ -	\$ 39,303	\$ -
Cooling Towers & Basin	\$ 35,033	\$ 34,232	\$ -	\$ -	\$ 69,265	\$ -
Stacks	\$ 306,511	\$ 299,508	\$ -	\$ -	\$ 606,019	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 5,640	\$ 5,511	\$ -	\$ -	\$ 11,151	\$ -
GSU & Foundation	\$ 2,325	\$ 2,272	\$ -	\$ -	\$ 4,597	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 250,726	\$ -	\$ 250,726	\$ -
Debris	\$ -	\$ -	\$ 6429 72,708	\$ -	\$ 6429 72,708	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,542,588)
Subtotal	\$ 2,202,310	\$ 2,151,991	\$ 257166 223,434	\$ -	\$ 4611466 3,677,734	\$ (2,542,588)
<i>Unit 2</i>						
Boiler	\$ 1,285,893	\$ 1,256,513	\$ -	\$ -	\$ 2,542,406	\$ -
Steam Turbine & Building	\$ 536,993	\$ 524,723	\$ -	\$ -	\$ 1,061,716	\$ -
Scrubber / FGD	\$ 39,246	\$ 38,349	\$ -	\$ -	\$ 77,595	\$ -
Cooling Towers & Basin	\$ 35,033	\$ 34,232	\$ -	\$ -	\$ 69,265	\$ -
Stacks	\$ 306,511	\$ 299,508	\$ -	\$ -	\$ 606,019	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 5,640	\$ 5,511	\$ -	\$ -	\$ 11,151	\$ -
GSU & Foundation	\$ 2,325	\$ 2,272	\$ -	\$ -	\$ 4,597	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 252,924	\$ -	\$ 252,924	\$ -
Debris	\$ -	\$ -	\$ 4469 47,038	\$ -	\$ 4469 47,038	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,532,308)
Subtotal	\$ 2,211,640	\$ 2,161,107	\$ 257083 299,961	\$ -	\$ 4620830 3,677,708	\$ (2,532,308)
<i>Handling</i>						
Coal Handling Facilities	\$ 106,726	\$ 104,288	\$ -	\$ -	\$ 211,014	\$ -
Coal Storage Area Restoration	\$ -	\$ -	\$ -	\$ 1,780,747	\$ 1,780,747	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 2,043	\$ -	\$ 2,043	\$ -
Debris	\$ -	\$ -	\$ 2934 33,175	\$ -	\$ 2934 33,175	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (81,252)
Subtotal	\$ 106,726	\$ 104,288	\$ 4976 35,218	\$ 1,780,747	\$ 1996736 2,026,978	\$ (81,252)
<i>Common</i>						
Cooling Water Intakes and Circulating Water Pumps	\$ 13,047	\$ 12,749	\$ -	\$ 150,005	\$ 175,801	\$ -
Roads	\$ 54,122	\$ 52,886	\$ -	\$ -	\$ 107,008	\$ -
All BOP Buildings	\$ 86,962	\$ 84,975	\$ -	\$ -	\$ 171,937	\$ -
Fuel Equipment	\$ 5,634	\$ 5,506	\$ -	\$ -	\$ 11,140	\$ -
All Other Tanks	\$ 157,730	\$ 154,126	\$ -	\$ -	\$ 311,855	\$ -
Pond Closure ¹	\$ -	\$ -	\$ -	\$ 154,529	\$ 154,529	\$ -
Cooling Towers and Basin	\$ 161,404	\$ 157,716	\$ -	\$ -	\$ 319,119	\$ -
Plant Washdown & Materials Disposal	\$ -	\$ -	\$ -	\$ 22,091	\$ 22,091	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 29,261	\$ -	\$ 29,261	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 2,289,640	\$ 2,289,640	\$ -
Debris	\$ -	\$ -	\$ 547 6,186	\$ -	\$ 547 6,186	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (92,665)
Subtotal	\$ 478,898	\$ 467,956	\$ 29806 35,437	\$ 2,616,264	\$ 3592926 3,607,387	\$ (92,665)
Daniel Subtotal	\$ 4,999,574	\$ 4,885,341	\$ 549023 694,061	\$ 4,397,011	\$ 14830948 14,985,408	\$ (5,248,812)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 14830948 14,985,408	\$ (5,248,812)
PROJECT INDIRECTS (5%)					\$ 741547 749,270	
CONTINGENCY (15%)					\$ 2224642 2,247,811	
TOTAL PROJECT COST (CREDIT)					\$ 17797437 17,982,489	\$ (5,248,812)
TOTAL NET PROJECT COST (CREDIT)					\$ 12648326 12,733,677	

**Table B-4
Pea Ridge
Dismantlement Cost Summary**

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Pea Ridge						
<i>Units 1-3</i>						
CTGs and HRSGs	\$ 185,053	\$ 180,825	\$ -	\$ -	\$ 365,878	\$ -
Stacks	\$ 98,776	\$ 96,519	\$ -	\$ -	\$ 195,295	\$ -
GSU & Foundation	\$ 110,156	\$ 107,639	\$ -	\$ -	\$ 217,795	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 2,630	\$ -	\$ 2,630	\$ -
Debris	\$ -	\$ -	\$ 477,610	\$ -	\$ 477,610	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (858,805)
Subtotal	\$ 393,985	\$ 384,983	\$ 477,610	\$ -	\$ 876,598	\$ (858,805)
<i>Common</i>						
Cooling Water Intakes and Circulating Water Pumps	\$ 2,108	\$ 2,060	\$ -	\$ -	\$ 4,168	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 3,235	\$ 3,235	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,482)
Subtotal	\$ 2,108	\$ 2,060	\$ -	\$ 3,235	\$ 7,403	\$ (2,482)
Pea Ridge Subtotal	\$ 396,093	\$ 387,043	\$ 477,610	\$ 3,235	\$ 884,006	\$ (861,287)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 884,006	\$ (861,287)
PROJECT INDIRECTS (5%)					\$ 39474 39,481	
CONTINGENCY (15%)					\$ 448422 118,442	
TOTAL PROJECT COST (CREDIT)					\$ 947374 947,534	\$ (861,287)
TOTAL NET PROJECT COST (CREDIT)					\$ 86087 86,247	

Table B-5
Perdido Landfill Gas to Energy
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Perdido Landfill Gas to Energy						
<i>Units 1-3</i>						
Engine	\$ 45,955	\$ 44,905	\$ -	\$ -	\$ 90,860	\$ -
Piping	\$ 24,636	\$ 24,073	\$ -	\$ -	\$ 48,709	\$ -
Roads/Lot	\$ 6,017	\$ 5,880	\$ -	\$ -	\$ 11,897	\$ -
Site Building	\$ 76,876	\$ 75,119	\$ -	\$ -	\$ 151,995	\$ -
Fuel Equipment	\$ 519	\$ 507	\$ -	\$ -	\$ 1,026	\$ -
All Other Tanks	\$ 850	\$ 830	\$ -	\$ -	\$ 1,680	\$ -
Transformers & Electrical Equipment	\$ 4,033	\$ 3,940	\$ -	\$ 2,991	\$ 10,964	\$ -
Detention Pond Restoration	\$ -	\$ -	\$ -	\$ 36,968	\$ 36,968	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 7,934	\$ -	\$ 7,934	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 21,898	\$ 21,898	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (138,168)
Subtotal	\$ 158,886	\$ 155,254	\$ 8,490	\$ 61,857	\$ 384,487	\$ (138,168)
Perdido Landfill Gas to Energy Subtotal	\$ 158,886	\$ 155,254	\$ 8,490	\$ 61,857	\$ 384,487	\$ (138,168)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 384,487	\$ (138,168)
PROJECT INDIRECTS (5%)					\$ 19,224	
CONTINGENCY (15%)					\$ 57,673	
TOTAL PROJECT COST (CREDIT)					\$ 461,384	\$ (138,168)
TOTAL NET PROJECT COST (CREDIT)					\$ 323,216	

Table B-6
Scherer (Gulf)
Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Scherer (Gulf)						
<i>Unit 3</i>						
Boiler	\$ 1,211,579	\$ 1,183,896	\$ -	\$ -	\$ 2,395,475	\$ -
Steam Turbine & Building	\$ 302,488	\$ 295,577	\$ -	\$ -	\$ 598,065	\$ -
Precipitators	\$ 149,421	\$ 146,007	\$ -	\$ -	\$ 295,427	\$ -
SCR	\$ 524,141	\$ 512,166	\$ -	\$ -	\$ 1,036,307	\$ -
Baghouse	\$ 76,368	\$ 74,623	\$ -	\$ -	\$ 150,992	\$ -
Air Cooled Condenser	\$ 94,218	\$ 92,066	\$ -	\$ -	\$ 186,284	\$ -
Cooling Towers & Basin	\$ 577,510	\$ 564,315	\$ -	\$ -	\$ 1,141,825	\$ -
Stacks	\$ 55,407	\$ 54,141	\$ -	\$ -	\$ 109,549	\$ -
GSU & Foundation	\$ 18,721	\$ 18,293	\$ -	\$ -	\$ 37,015	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 135,366	\$ -	\$ 135,366	\$ -
Debris	\$ -	\$ -	\$ 19,426	\$ -	\$ 19,426	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,403,726)
Subtotal	\$ 3,009,854	\$ 2,941,083	\$ 154,792	\$ -	\$ 6,105,728	\$ (2,403,726)
<i>Handling</i>						
Coal Handling Facilities	\$ 162,205	\$ 158,499	\$ -	\$ -	\$ 320,704	\$ -
Limestone Handling Facilities	\$ 25,365	\$ 24,785	\$ -	\$ -	\$ 50,150	\$ -
On-site Concrete Crushing & Disposal	\$ -	\$ -	\$ 807	\$ -	\$ 807	\$ -
Debris	\$ -	\$ -	\$ 24,329	\$ -	\$ 24,329	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (180,038)
Subtotal	\$ 187,570	\$ 183,284	\$ 25,136	\$ -	\$ 395,990	\$ (180,038)
<i>Common</i>						
Asbestos Removal	\$ -	\$ -	\$ -	\$ 220,630	\$ 220,630	\$ -
Cooling Water Intakes and Circulating Water Pumps	\$ 6,198	\$ 6,056	\$ -	\$ 30,816	\$ 43,070	\$ -
Roads	\$ 37,485	\$ 36,628	\$ -	\$ -	\$ 74,113	\$ -
All BOP Buildings	\$ 61,142	\$ 59,745	\$ -	\$ -	\$ 120,888	\$ -
Fuel Equipment	\$ 15,279	\$ 14,929	\$ -	\$ -	\$ 30,208	\$ -
All Other Tanks	\$ 5,716	\$ 5,586	\$ -	\$ -	\$ 11,302	\$ -
Transformers & Foundation	\$ 2,749	\$ 2,686	\$ -	\$ -	\$ 5,436	\$ -
Contaminated Soil Removal	\$ -	\$ -	\$ -	\$ 1,722	\$ 1,722	\$ -
Fuel Oil Storage Tank Cleaning	\$ -	\$ -	\$ -	\$ 2,981	\$ 2,981	\$ -
Fuel Oil Line Flushing/Cleaning	\$ -	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ -
Pond Closure ¹	\$ -	\$ -	\$ -	\$ 180,957	\$ 180,957	\$ -
Coal Storage Area Restoration	\$ -	\$ -	\$ -	\$ 694,669	\$ 694,669	\$ -
Limestone Area Closure	\$ -	\$ -	\$ -	\$ 9,945	\$ 9,945	\$ -
Special Waste	\$ -	\$ -	\$ -	\$ 257,891	\$ 257,891	\$ -
Plant Washdown & Materials Disposal	\$ -	\$ -	\$ -	\$ 3,458	\$ 3,458	\$ -
Concrete Removal, Crushing, & Disposal	\$ -	\$ -	\$ 4,912	\$ -	\$ 4,912	\$ -
Grading & Seeding	\$ -	\$ -	\$ -	\$ 636,937	\$ 636,937	\$ -
Debris	\$ -	\$ -	\$ 890	\$ -	\$ 890	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (47,949)
Subtotal	\$ 128,569	\$ 125,631	\$ 5,802	\$ 2,047,007	\$ 2,307,009	\$ (47,949)
Scherer (Gulf) Subtotal	\$ 3,325,992	\$ 3,249,999	\$ 185,730	\$ 2,047,007	\$ 8,808,728	\$ (2,631,712)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 8,808,728	\$ (2,631,712)
PROJECT INDIRECTS (5%)					\$ 440,436	
CONTINGENCY (15%)					\$ 1,321,309	
TOTAL PROJECT COST (CREDIT)					\$ 10,570,473	\$ (2,631,712)
TOTAL NET PROJECT COST (CREDIT)					\$ 7,938,761	

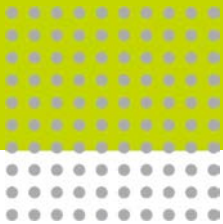
¹ Pond closure costs are included for settling and stormwater ponds. Closure costs for the coal ash pond and gypsum landfill areas are excluded.

Table B-7
Solar Proxy Facility
Solar Dismantlement Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
74.5 MW Solar Facility						
<i>Solar Farm</i>						
O&M Building	\$ 93000 98,700	\$ 87400 92,500	\$ -	\$ -	\$ 180400 191,200	\$ -
Solar Panel Removal/Recycling	\$ 4630413 1,625,103	\$ 4433666 1,522,368	\$ 427044 383,809	\$ -	\$ 8994089 3,531,280	\$ -
Panel Supports/Rack	\$ 4604334 1,703,594	\$ 4502909 1,595,897	\$ -	\$ -	\$ 3407240 3,299,491	\$ -
Electrical & Wiring	\$ 83474 88,638	\$ 78196 83,034	\$ -	\$ -	\$ 464670 171,672	\$ -
Site Restoration	\$ 43462 45,822	\$ 40424 42,926	\$ -	\$ 784873 833,435	\$ 868449 922,183	\$ -
On-site Concrete Crushing and Removal	\$ -	\$ -	\$ 44826 12,558	\$ -	\$ 44826 12,558	\$ -
Debris	\$ -	\$ -	\$ 4364 3,923	\$ -	\$ 4364 3,923	\$ -
Scrap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,329,847)
Subtotal	\$ 3354370 3,561,857	\$ 3442294 3,336,725	\$ 443204 400,290	\$ 784873 833,435	\$ 7724738 8,132,307	\$ (2,329,847)
74.5 MW Solar Facility Subtotal	\$ 3354370 3,561,857	\$ 3442294 3,336,725	\$ 443204 400,290	\$ 784873 833,435	\$ 7724738 8,132,307	\$ (2,329,847)
TOTAL DISMANTLEMENT COST (CREDIT)					\$ 7724738 8,132,307	\$ (2,329,847)
PROJECT INDIRECTS (5%)					\$ 386237 406,615	
CONTINGENCY (10%)					\$ 772474 813,231	
TOTAL PROJECT COST (CREDIT)					\$ 8883449 9,352,153	\$ (2,329,847)
TOTAL NET PROJECT COST (CREDIT)					\$ 6553602 7,022,306	

APPENDIX C – FPL SITE AERIALS

APPENDIX D – GULF SITE AERIALS



9400 Ward Parkway
Kansas City, MO

816.335.7000

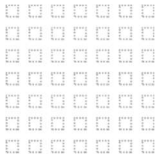


EXHIBIT KF-5
(CORRECTED)

FLORIDA POWER & LIGHT COMPANY (CONSOLIDATED)
2022 AND 2023 DISMANTLEMENT ACCRUAL COMPANY ADJUSTMENT

Line No.	Plant Site ¹	Base/Clause	Function	Currently Approved Annual Accrual ²	Proposed Annual Accrual Effective 1/1/2022	Increase/ (Decrease) in Annual Dismantlement Accrual
1	Cape Canaveral	Base	Other	\$ 826,866	\$ 708,418	\$ (118,449)
2	Crist	Base	Other	-	76,675	76,675
3	Dania Beach	Base	Other	-	282,033	282,033
4	Ft. Myers	Base	Other	1,488,098	1,561,701	73,603
5	Lauderdale	Base	Other	2,261,757	541,150	(1,720,608)
6	Manatee & Energy Storage	Base	Other	427,667	2,208,458	1,780,790
7	Martin	Base	Other	646,527	1,977,650	1,331,123
8	Okeechobee	Base	Other	312,960	1,044,571	731,611
9	Pace/Pea Ridge Cogen	Base	Other	-	2,080	2,080
10	Perdido Landfill	Base	Other	-	20,252	20,252
11	Port Everglades	Base	Other	1,058,639	491,773	(566,866)
12	Riviera Beach	Base	Other	695,313	350,734	(344,579)
13	Sanford	Base	Other	1,020,440	1,224,088	203,648
14	Solar	Base	Other	1,141,107	23,466,352	22,325,246
15	Turkey Point	Base	Other	626,578	474,580	(151,997)
16	West County Energy Center	Base	Other	2,177,193	1,509,320	(667,873)
17	Cedar Bay	Base	Steam	1,130,063	-	(1,130,063)
18	Crist	Base	Steam	-	1,487,736	1,487,736
19	Daniel	Base	Steam	-	787,184	787,184
20	Manatee	Base	Steam	2,697,982	-	(2,697,982)
21	Martin	Base	Steam	2,967,621	-	(2,967,621)
22	Scherer	Base	Steam	2,317,556	2,007,354	(310,202)
23	Scherer - Unit 4 (Coal Combustion Residuals) ³	Base	Steam	-	8,275,345	8,275,345
24	St. Johns River Power Plant	Base	Steam	958,937	-	(958,937)
25	Turkey Point	Base	Steam	2,632,313	-	(2,632,313)
26	Total Increase in Base Rate Dismantlement Accrual ⁴			\$ 25,387,617	\$ 48,497,451	\$ 23,109,835
27	Solar ⁵	Clause	Other	793,602	707,850	(85,752)
28	Daniel	Clause	Steam	317,179	-	(317,179)
29	Crist	Clause	Steam	307,876	-	(307,876)
30	Scherer - Unit 3 (Coal Combustion Residuals)	Clause	Steam	33,273	2,709,319	2,676,046
31	Total Increase in Clause Dismantlement Accrual			\$ 1,451,930	\$ 3,417,169	\$ 1,965,239
32	Total Increase in Dismantlement Accrual			\$ 26,839,546	\$ 51,914,620	\$ 25,075,074

Company	Function	Clause/Base	12/31/21 Estimated Reserve (Pre-Transfers)	Proposed Reserve Transfers ^{6,7}	Transfer of Scherer Unit 4 Coal Ash Reserve ³	12/31/21 Estimated Reserve (Post-Transfers)
FPL	Steam	Base	\$ 84,468,574	\$ 88,653,287	\$ (62,821,861)	\$ 110,300,000
Gulf	Steam	Base	64,176,156	2,780,988		66,957,144
FPL	Other ⁷	Base	109,990,040	(107,585,706)		2,404,333
Gulf	Other ⁷	Base	-	284,610		284,610
Subtotal - Transfers Between Functions (Base)			\$ 258,634,769	\$ (15,866,822)	\$ (62,821,861)	\$ 179,946,087
FPL	Steam	Clause	\$ -	\$ -	\$ 62,821,861	\$ 62,821,861
FPL	Other ⁷	Clause	6,818,667	(5,349,378)		1,469,290
Gulf	Steam	Clause	35,335,498	21,216,199		56,551,697
Subtotal - Transfers Between Functions (Clause)			\$ 42,154,165	\$ 15,866,822	\$ 62,821,861	\$ 120,842,848
Total Dismantlement Reserve Transfers			\$ 300,788,935	\$ -	\$ -	\$ 300,788,935

Notes:

¹ See FPL's 2021 Dismantlement Study at Exhibit JTK-1 for further detail regarding sites added since the 2016 Dismantlement Study.

² FPL accrual amount approved by Order No. PSC-16-0560-AS-EI in Docket No. 160021-EI. Gulf accrual amount approved by Order No. PSC-17-0178-S-EI in Docket No. 160170-EI.

³ FPL is requesting to move the Scherer coal ash dismantlement reserve and the related accrual from base to the ECRC beginning January 1, 2022.

⁴ After-tax amount of accrual increase is reflected as a Per Book Company Adjustment to Net Operating Income for both the 2022 Test Year and 2023 Subsequent Year.

⁵ Solar includes Martin, Desoto and Space Coast recovered through the Environmental Cost Recovery Clause per FPSC Order No. 08-0491-PAA-EI.

⁶ Dismantlement reserve transfers between functions requested by FPL.

⁷ Dismantlement reserve transfers between Steam and Other total \$112.7 million.

FLORIDA POWER & LIGHT COMPANY (AS A SEPARATE RATEMAKING ENTITY)
2022 AND 2023 DISMANTLEMENT ACCRUAL COMPANY ADJUSTMENT

Line No.	Plant Site ¹	Base/Clause	Function	Currently Approved Annual Accrual ²	Proposed Annual Accrual Effective 1/1/2022	Increase/ (Decrease) in Annual Dismantlement Accrual
1	Cape Canaveral	Base	Other	\$ 826,866	\$ 708,418	\$ (118,449)
2	Dania Beach	Base	Other	-	282,033	282,033
3	Ft. Myers	Base	Other	1,488,098	1,561,701	73,603
4	Lauderdale	Base	Other	2,261,757	541,150	(1,720,608)
5	Manatee & Energy Storage	Base	Other	427,667	2,208,458	1,780,790
6	Martin	Base	Other	646,527	1,977,650	1,331,123
7	Okeechobee	Base	Other	312,960	1,044,571	731,611
8	Port Everglades	Base	Other	1,058,639	491,773	(566,866)
9	Riviera Beach	Base	Other	695,313	350,734	(344,579)
10	Sanford	Base	Other	1,020,440	1,224,088	203,648
11	Solar	Base	Other	1,141,107	22,393,425	21,252,319
12	Turkey Point	Base	Other	626,578	474,580	(151,997)
13	West County Energy Center	Base	Other	2,177,193	1,509,320	(667,873)
14	Cedar Bay	Base	Steam	1,130,063	-	(1,130,063)
15	Manatee	Base	Steam	2,697,982	-	(2,697,982)
16	Martin	Base	Steam	2,967,621	-	(2,967,621)
17	Scherer	Base	Steam	2,317,556	1,531,769	(785,788)
18	Scherer - Unit 4 (Coal Combustion Residuals) ³	Base	Steam	-	4,727,761	4,727,761
19	St. Johns River Power Plant	Base	Steam	958,937	-	(958,937)
20	Turkey Point	Base	Steam	2,632,313	-	(2,632,313)
21	Total Increase in Base Rate Dismantlement Accrual⁴			\$ 25,387,617	\$ 41,027,429	\$ 15,639,812
22	Solar ⁵	Clause	Other	793,602	707,850	(85,752)
23	Total Increase in Dismantlement Accruals			\$ 26,181,218	\$ 41,735,279	\$ 15,554,060

	Company	Function	Clause/Base	12/31/21 Estimated Reserve (Pre-Transfers)	Proposed Transfers	Transfer of Scherer Unit 4 Coal Ash Reserve ³	12/31/21 Estimated Reserve (Post-Transfers)
27	FPL	Steam	Base	\$ 84,468,574	\$ 112,935,084	\$ (87,103,658)	\$ 110,300,000
28	FPL	Other	Base	109,990,040	(107,585,706)	-	2,404,333
29	Subtotal - Transfers Between Functions (Base)⁶			\$ 194,458,614	\$ 5,349,378	\$ -	\$ 112,704,333
30	FPL	Other	Clause	\$ 6,818,667	\$ (5,349,378)	\$ -	\$ 1,469,290
31	FPL ³	Steam	Clause			\$ 87,103,658	\$ 87,103,658
32	Subtotal - Transfers Between Functions (Clause)			\$ 6,818,667	\$ (5,349,378)	\$ 87,103,658	\$ 88,572,948
33	Total Dismantlement Reserve Transfers			\$ 201,277,281	\$ 0	\$ -	\$ 201,277,281

Notes:

¹ See FPL's 2021 Dismantlement Study at Exhibit JTK-1 for further detail regarding sites added since the 2016 Dismantlement Study.

² FPL accrual amount approved by Order No. PSC-16-0560-AS-EI in Docket No. 160021-EI.

³ FPL is requesting to move the Scherer coal ash dismantlement reserve and the related accrual from base to the ECRC beginning January 1, 2022.

⁴ After-tax amount of accrual increase is reflected as a Per Book Company Adjustment to Net Operating Income for both the 2022 Test Year and 2023 Subsequent Year.

⁵ Solar includes Martin, Desoto and Space Coast recovered through the Environmental Cost Recovery Clause per FPSC Order No. 08-0491-PAA-EI.

⁶ Dismantlement reserve transfers between functions requested by FPL.

GULF POWER COMPANY (AS A SEPARATE RATEMAKING ENTITY)
2022 AND 2023 DISMANTLEMENT ACCRUAL COMPANY ADJUSTMENT

Line No.	Plant Site ¹	Base/Clause	Function	Currently Approved Annual Accrual ²	Proposed Annual Accrual Effective 1/1/2022	Increase/ (Decrease) in Annual Dismantlement Accrual
1	Pace/Pea Ridge Cogen	Base	Other	\$ -	\$ 2,080	\$ 2,080
2	Perdido Landfill	Base	Other	-	20,252	20,252
3	Solar	Base	Other	-	1,072,927	1,072,927
4	Crist	Base	Other	-	76,675	76,675
5	Crist	Base	Steam	-	1,656,819	1,656,819
6	Daniel	Base	Steam	-	787,184	787,184
7	Scherer	Base	Steam	-	475,585	475,585
8	Total Increase in Base Rate Dismantlement Accrual ³			\$ -	\$ 4,091,521	\$ 4,091,521
9	Crist	Clause	Steam	307,876	-	(307,876)
10	Daniel	Clause	Steam	317,179	-	(317,179)
11	Scherer - Unit 3 (Coal Combustion Residuals)	Clause	Steam	33,273	7,464,685	7,431,412
12	Total Increase in Clause Dismantlement Accrual			\$ 658,328	\$ 7,464,685	\$ 6,806,357
13	Total			\$ 658,328	\$ 11,556,206	\$ 10,897,878

	Company	Function	Clause/Base	12/31/21 Estimated Reserve (Pre-Transfers)	Proposed Transfers	12/31/21 Estimated Reserve (Post-Transfers)
17	Gulf	Steam	Base	\$ 64,176,156	\$ (933,149)	\$ 63,243,007
18	Gulf	Other	Base	-	284,610	284,610
19	Subtotal - Transfers Between Functions (Base) ⁴			\$ 64,176,156	\$ (648,539)	\$ 63,527,617
20	Gulf - Transfers Between Functions (Clause)			\$ 35,335,498	\$ 648,539	\$ 35,984,037
21	Total Dismantlement Reserve Transfers			\$ 99,511,654	(0)	\$ 99,511,654

Notes:

¹ See Gulf's 2021 Dismantlement Study filed at Exhibit JTK-1 for further detail regarding sites added since 2016 Dismantlement Study.

² Gulf accrual amount approved by Order No. PSC-17-0178-S-EI in Docket No. 160170-EI.

³ After-tax amount of accrual increase is reflected as a Per Book Company Adjustment to Net Operating Income for both the 2022 Test Year and 2023 Subsequent Year.

⁴ Dismantlement reserve transfers between functions requested by Gulf.